Government of Madras for Indian transactions up to and including the month of and including the month of November 1925.

DISBURSEMENTS	Progressive total.			Budget Estimate, 1925-1926.
	India to end of November 1925.	England to end of October 1925.	Total.	
	Rs.	Rs.	Rs.	Rs.
5. Land Revenue	26,71,873	31,300	26,63,173	42,26,100
6. Excise	50,45,152	18,580	50,67,732	42,40,500
7. Stamps	3,78,218	190	3,78,408	3,18,000
8. Forest	26,43,105	82,970	27,26,075	31,61,500
9. Registration	18,27,062	..	18,27,062	23,47,000
14. Interest on Works for which Capital Accounts are kept	..	..	..	..
15. Other Revenue Expenditure financed from ordinary revenues	20,28,788	..	20,28,788	18,61,100
15. (1) Other Revenue Expenditure financed from Famine Insurance Grants.	..	..	..	..
16. Construction of Irrigation, Navigation, Embankment and Drainage Works.	..	..	..	1,16,600
19. Interest on Ordinary Debt	1,97,171	..	1,97,171	52,62,700
21. Reduction or Avoidance of Debt	22,14,038	..	22,14,038	23,44,600
22. General Administration	2,18,51,978	2,19,280	2,16,71,258	2,24,35,800
24. Administration of Justice	61,91,103	1,21,050	63,12,153	67,79,500
25. Jails and Convict Settlements	19,70,500	11,516	19,82,016	20,80,900
26. Police	1,18,38,511	2,00,500	1,20,39,011	1,23,61,500
27. Ports and Pilotage	18,665	..	18,665	21,200
30. Scientific Departments	1,17,843	6,000	1,16,153	1,23,300
31. Education	1,05,56,591	92,920	1,07,69,511	1,16,33,300
32. Medical	35,39,458	1,37,700	36,96,458	36,61,700
33. Public Health	20,60,076	42,910	20,61,986	31,63,300
34. Agriculture	17,39,031	42,880	17,89,311	29,69,900
36. Industries	8,73,801	73,600	9,47,401	17,34,500
37. Miscellaneous Departments	9,07,858	20,200	9,27,948	16,78,300
41. Civil Works	62,80,189	2,00,8.9	64,80,819	96,31,200
43. Famine Relief and Insurance	1,352	..	1,352	2,01,000
46. Superannuation Allowances and Pensions	36,00,618	2,43,980	38,74,598	61,39,200
48. Stationery and Printing	8,56,456	1,53,700	10,02,196	21,20,800
47. Miscellaneous	9,42,410	10,190	9,52,600	19,84,800
51. Contribution to the Central Government by Provincial Governments.	73,29,134	..	73,29,134	2,21,91,000
51A. Miscellaneous Adjustments between the Central and Provincial Governments	..	..	..	..
52. Extraordinary charges	4,53,190	..	4,53,190	..
Total, Expenditure charged to Revenue ..	8,95,17,589	18,23,273	9,13,40,863	18,22,35,800
52a. Capital Outlay on Forests	2,01,173	..	2,01,173	78,500
55. Construction of Irrigation, etc., Works (not charged to Revenue) ..	11,13,042	2,980	11,15,529	28,16,500
55a. Capital Outlay on Improvement of Public Health	..	..	..	..
55b Capital Outlay on Industrial Development	2,21,457	800	2,22,257	1,17,800
58. Civil Works (not charged to Revenue)	6,24,904	..	3,31,904	20,66,100
60a. Other Provincial Works (not charged to Revenue)	..	..	..	..
Famine Insurance Fund	..	..	..	..
Loans and Advances by Provincial Government .. .	29,40,079	..	29,40,079	83,64,900
Loans between Central and Provincial Governments	12,58,45,602	..	12,58,45,602	29,44,500
Advances from Provincial Loans Fund Government of India	22,14,038	..	22,14,038	..
Total, Disbursements ..	22,82,24,841	18,26,780	23,00,50,621	77,82,01,500
Add—Closing balance ..	—	—	—	49,97,597
Total ..			23,00,50,621	78,32,00,197

No. 8.—The following notifications of the Government of India are republished :—

FINANCE DEPARTMENT.

Delhi, the 19th December 1925.

No. F.-93-C.S.R./25.—The following resolution by the Secretary of State for India in Council is published for general information :—

In exercise of the powers conferred by sub-section (2) of section 96 B of the Government of India Act, the Secretary of State in Council, with the concurrence of the majority of votes at a meeting held on this 21st day of October 1925, hereby makes the following amendments to the Civil Service Regulations :—

1. In Article 733 of the said Regulations, after the figure "739," the figure "741a" shall be inserted.

2. In Table (c) of Article 740 of the said Regulations, the words "Conductor" and "Sub-Conductor" shall be substituted for the words "Warrant Officer, Class I," and "Warrant Officer, Class II," respectively.

3. After Article 741 in the said Regulations, the following shall be inserted, namely :—

"741a. A civil officer in receipt of pay of Rs. 200 a month or more, serving in a civil capacity with a military force, who is eventually invalided from his civil employment owing to disease attributable to such service, may be granted by the Government of India, with effect from the date of invaliding, a pension equal in amount to the disability addition to his service pension which would have been awarded to him had he been a regular officer or a Warrant Officer of the Army, pronounced permanently unfit for military service owing to disability attributable to such service, his rank for this purpose being determined according to the Table of relative military rank in Article 740 :

"Provided that where the rank so determined is that of Conductor or Sub-Conductor, the pension admissible under this article shall be equal to the disablement addition which would have been awarded to a Warrant Officer who has qualified by length of service for a retiring pension."

G. T. BOAG,
Secretary to Government.

Delhi, the 30th December 1925.

No. F.-57 C.S.R./25.—The following Resolution by the Secretary of State for India in Council is published for general information :—

In exercise of the powers conferred by sub-section (2) of section 96 B of the Government of India Act, the Secretary of State for India in Council, with the concurrence of the majority of votes at a meeting of the Council held this 23th day of November 1925, hereby makes the following rules to regulate the grant of free passages to civilian subordinate employés of Government in India engaged on contract for service in India, namely :—

1. (1) These rules may be called the Passage (Subordinate) Rules, 1925.

(2) They apply to any person of non-Asiatic domicile engaged outside India on contract for services other than one of the recognised Civil Services to whom a second-class passage to India is granted by the Government on his proceeding to join his appointment, and to any person of non-Asiatic domicile engaged on contract in India to whom they may be declared by Government to apply.

2. In these rules "employé" means a person to whom these rules apply.

"Family" includes a wife, unmarried sons and daughters and step-daughters of any age and step-sons under the age of 18 years who reside with and are dependent upon the employé.

The expression "free passage" includes (*a*) second-class accommodation by steamship by the all-sea route; (*b*) third-class railway fare from the employé's home to the port of embarkation and *vice versa*, *plus* the following allowances for incidental expenses :—15*s.* for the employé travelling alone, 20*s.* for the employé travelling with his wife and family, 15*s.* for a wife travelling alone, and 20*s.* for a wife accompanied by children; (*c*) a free railway pass (or an allowance in lieu thereof) and free conveyance of baggage up to a limit of 3 maunds for the journey from the port of disembarkation in India to his station and *vice versa*, *plus* the following allowances for incidental expenses :—Rs. 20 for the employé travelling alone or with his wife and family, Rs. 15 for a wife travelling alone, and Rs. 20 for a wife accompanied by children; (*d*) a mileage allowance in India at the rate laid down for the time being by the Government for each person for such journeys by road as may be necessary; (*e*) a halting allowance in India at the rate laid down for the time being by the Government for each person for every day, if detained under orders at the port of disembarkation or elsewhere.

"Government" means the Government in India under which the employé is employed.

3. Free passages to India shall be granted by the Government :—(*a*) to the family of an employé in respect of their first voyage to India, whether they actually accompany the employé or join him later; (*b*) to the wife of an employé who enters service as a bachelor but marries while in the United Kingdom on leave; (*c*) to the intended wife of an employé when proceeding to India to marry him :

Provided that an employé who has been granted a free passage for his wife or intended wife under this rule shall not be entitled to a second passage if he remarries, but a second wife may claim any concessions which were available to but were not utilised by a first wife.

4. Free passage to the United Kingdom shall be granted to an employé when granted leave on medical certificate to that country during his service, and free passage back to India when pronounced fit to resume duty. If an employé shall take leave on private affairs after being pronounced by the Medical Board fit to return to duty in India he shall forfeit any right to free return passage to India under this rule.

5. Free passage to any port in Europe or in a British Colony, Dominion or Possession, shall be granted to an employé who is recommended by the proper medical authority to proceed to such place, and free return passage when pronounced fit to resume duty, provided that the cost of such passages shall not exceed the cost of passages to and from the United Kingdom.

6. The Government shall also, but not more than twice during an employé's service, pay half the cost of passages from and to India for his family if they accompany him on leave when invalided. If the family accompany the employé in one direction only the Government shall pay half the cost of a single passage : Provided that the cost of the concession shall not exceed half the cost of passages to and/or from the United Kingdom, as the case may be.

7. An employé who, whilst on ordinary leave out of India, is granted leave on medical certificate for a period exceeding two months on account of an illness which, is certified by the proper medical authority to have been contracted in India or to be due to service in that country, shall be granted a free passage to India for himself, together with half the cost of passages for his family (subject to the limitation stated in Rule 6) from the United

Kingdom or from any port in Europe or in a British Colony, Dominion or Possession (on his being pronounced fit to resume duty by the proper medical officer) on the termination of such leave. In the case of an employé on leave in a British Colony, Dominion or Possession, the Government shall decide, for the purpose of this rule, what medical evidence shall be accepted.

6. Free passages to the United Kingdom or to any port in a British Colony, Dominion or Possession shall be granted to the family of an employé who dies whilst in Government service: Provided that the cost of such passages shall not exceed the cost of passages to the United Kingdom.

9. Free passages to the United Kingdom shall be granted to the employé and his family at the end of his service, notwithstanding that his service may be continued beyond the term of his original agreement, provided always that his service is regarded as satisfactory.

10. In lieu of the passages admissible under Rule 9, an employé, may be granted passages to any other country, if he wishes to proceed there and has permission to reside there, subject to his formally renouncing any claim to return passage to the United Kingdom, provided that the cost of such passages shall not exceed the cost of passages to the United Kingdom.

11. In lieu of the passages admissible under Rule 9 or 10 passages may, in exceptional circumstances, be provided prior to the end of the employé's service. When such passages have been so provided, no further passages shall be admissible when the employé finally leaves the service, and any sums paid in respect of such passages shall be liable to recovery should the employé's subsequent service prove unsatisfactory or should he terminate his service in circumstances other than such as may reasonably be regarded as covered by the term "retirement including invaliding"

J. B. BROWN,
Deputy Secretary to Government.

(Marine.)

NOTIFICATION.

Fort St. George, January 12, 1926.
[*G.O Ms No.* 19, *Finance* (*Marine*).]

No. 6.—The following amendments shall be made in the Schedule of Rates of Landing and Shipping dues at the Port of Tuticorin published in Finance (Marine) Department Notification No. 98, dated the 16th December 1924 on pages 1483—1488 of Part I of the *Fort St. George Gazette*, dated the 16th December 1924:—

In place of the entries shown against items 453, 454 and 455 of the schedule, the following shall be inserted:—

	Article.	Unit of charge.	Rate of Landing and Shipping dues. Rs.	A.	P.
453	Salt Aniline	50 c.ft.	0	11	9
454	Salt, rock and country ..	20 cwt.	0	11	9
454a.	Salt consigned by the Pubscent department of Government for fish-curing purposes.	20 cwt.	0	5	0
455.	Salt, table	50 c.ft.	0	11	9

2. The above changes shall take effect from the 19th January 1926.

J. B. BROWN,
Deputy Secretary to Government.

LAW DEPARTMENT.
(General.)

POSTINGS.

Fort St. George, January 12, 1926.

(With effect from 18th January 1926.)

No. 65.—M.R Ry. S. Rangaswami Ayyangar Avargal, Additional Subordinate Judge, Narasapur, to the Sub-Court, Cuddapah, on relief of M.R.Ry. L. Narayana Ayyar Avargal.

Fort St. George, January 15, 1926.

No. 66.—M R Ry. K. S Lakshminarasa Ayyar Avargal, Sub-Judge, to be the Principal Sub-Judge, Sub-Court, Tinnevelly.

No. 67.—G. J. Qarsiah Sahib Bahadur, Acting Sub-Judge, to be Additional Sub-Judge, Sub-Court, Tinnevelly.

(Notification No. 3, Law (General), dated the 30th December 1925, published at page 4 of Part I of the *Fort St. George Gazette*, dated the 5th January 1926, is hereby cancelled.)

WITHDRAWAL OF POWERS.

No. 68.—Under the provisions of section 41 of the Code of Criminal Procedure, 1898, the Governor in Council withdraws the powers of a Special Magistrate for the area comprised within the jurisdiction of the Bench of Magistrates at Masulipatam in the district of Kistna conferred on the undermentioned gentleman who has resigned his appointment:—

M.R.Ry. Rao Sahib Titta Srinivasa Srinivasa Raghava Acharlu Avargal.

INVESTITURE OF POWERS.

Fort St. George, January 11, 1926.

No. 69.—Under section 164 of the Code of Criminal Procedure, 1898, as amended by Criminal Procedure Code Amendment Act XVIII of 1923, the undermentioned Second-class Magistrates are empowered to record any confession made to them in the course of an investigation under Chapter XIV of the said Code or at any time afterwards before the commencement of the inquiry or trial:—

M.R.Ry. Kandiyil Pongott Krishnan Nair
M R Ry Darmaswami Pillai Arogiaswami Pillai
M.R Ry M. Arunachalam Pillai Kuttalalingam Pillai
} in the district of Salem.

Fort St. George, January 12, 1926.

M.R Ry T. S. Narayanaswami Ayyar—in the district of Tanjore.

Fort St. George, January 11, 1926.

No. 70.—Under section 12 of the Code of Criminal Procedure, 1898, M.R Ry Vidyanatha Aryer Krishnaswami Ayyar, Deputy Tahsildar and Sub-Magistrate in the district of South Arcot, is appointed to be a Magistrate of the second class, and under section 37 he is invested with all the powers specified in the fourth schedule as powers which the Government may confer on a magistrate of that class except the power to pass orders as to first offenders under section 562, Criminal Procedure Code

Fort St. George, January 12, 1926.

No. 71.—Under section 357 of the Code of Criminal Procedure, 1898, the undermentioned officer in

authorized to take down the evidence of witnesses with his own hand in the English language :—

M.R.Ry. R. Padmanabha Nayudu Garu, Deputy Collector, in the district of Anantapur.

No. 72.—The Governor in Council is pleased to appoint the undermentioned gentleman to be Special Magistrates for the areas comprised within the jurisdiction of the Bench of Magistrates at the places specified opposite to their names with the powers and subject to the terms and conditions specified in Notification No. 737, dated the 13th August 1919, published at pages 1040 and 1041 of Part I of the *Fort St. George Gazette* of the 26th idem, as amended by Notification No. 909, dated the 23rd October 1919, published at page 1242 of Part I of the *Fort St. George Gazette*, dated the 28th October 1919, and Notification, dated the 24th January 1923, published at page 146 of Part I of the *Fort St. George Gazette*, dated the 30th January 1923, and Notification No. 820, dated the 28th November 1925, published at page 2256 of Part I of the *Fort St. George Gazette*, dated the 1st December 1925 :—

M.R.Ry. V. E. R. Subbaraya Chettiyar Avargal—Tuticorin in the district of Trichinopoly

Fort St. George, January 15, 1926.

M.R.Ry. Gonella Anjaneyulu Pantulu Garu
M.R.Ry. Boddhirajo Lakshmi Narayana Pantulu Garu } Masulipatam in the district of Kistna.

M.R.Ry. Muthuswami Nadar Muthukumaraswami Nadar Avargal—Aruppukottai in the district of Ramnad.

Fort St. George, January 16, 1926.

M.R.Ry. T. Rangayya Reddi Kopra Reddiyar Avargal
Janab Sayid Nazir Hosain Sahib Bahadur } Polur in the district of North Arcot.

Fort St. George, January 15, 1926.

No. 73.—Under the provisions of section 14 of the Code of Criminal Procedure, 1898, the Governor in Council is pleased to confer upon M.R.Ry. Tirupatlur Vijendra Subba Rao, Sub-Registrar of Merkanam, in the district of South Arcot, for the term of his appointment as Sub-Registrar of Merkanam, such of the ordinary and additional powers of a Magistrate of the third class as are specified hereunder in respect to offences under sections 3 to 7, both inclusive, of the Madras Towns Nuisances Act, 1889, which may be committed within the limits of the union of Merkanam in the district of South Arcot :—

I. *Ordinary powers.*—Schedule III of the Code of Criminal Procedure, 1898, section 1—Items 1 to 9, 14, 15 and 17 to 20.

II. *Additional powers.*—Schedule IV of the Code of Criminal Procedure, 1898—Items 4 and 5 of the powers conferrable by the local Government on a magistrate of the third class.

No. 74.—Under the provisions of section 14 of the Code of Criminal Procedure, 1898, the Governor in Council is pleased to confer upon M.R.Ry. Chookalingam Pillai Swaminatha Pillai, Sub-Registrar of Gangaikondan, in the district of Tinnevelly, for the term of his appointment as Sub Registrar of Gangaikondan, such of the ordinary and additional powers of a Magistrate of the third class as are specified hereunder in respect to offences under sections 3 to 7, both inclusive, of the Madras Towns Nuisances Act, 1889, and section 18 of the Madras Registration of Births and Deaths Act, 1899, which may be committed within the limits of the Gangaikondan village in the district of Tinnevelly :—

I. *Ordinary powers.*—Schedule III of the Code of Criminal Procedure, 1898, section 1—Items 1 to 9, 14, 15 and 17 to 20.

II. *Additional powers.*—Schedule IV of the Code of Criminal Procedure, 1898—Items 4 and 5 of the powers conferrable by the local Government on a magistrate of the third class.

Fort St. George, January 16, 1926.

No. 75.—The Governor in Council is pleased to empower M.R.Ry. Y. Veeraswami Nayudu Garu, Special Magistrate for the area comprised within the jurisdiction of the Bench of Magistrates at Ellore in the district of West Godavari to take cognizance, under clauses (a) and (b) of section 190 (1) of the Code of Criminal Procedure, 1898, of the offences specified in items 1 to 5 of rule 1 of the rules in notification No. 737, dated the 13th August 1919, published at pages 1040 and 1041 of Part I of the *Fort St. George Gazette* of the 26th idem as amended by Notification No. 909, dated the 23rd October 1919, published at page 1242 of Part I of the *Fort St. George Gazette*, dated the 28th October 1919, and notification, dated the 24th January 1923, published at page 146 of Part I of the *Fort St. George Gazette*, dated the 30th January 1923, arising within the jurisdiction of the Bench Court at Ellore in the district of West Godavari.

ERRATUM.

Fort St. George, January 12, 1926.

In the land acquisition notification published at page 2156 of Part I of the *Fort St. George Gazette*, dated 10th November 1925, in respect of lands acquired for providing house-sites to the Adi-Andhras of Chiravella Malepalli, hamlet of Nagayatippa, Divi taluk—

For "Ryotwari, dry, R.S. No. 27-6, belonging to Vemulapalli Sitayya."

Read "Ryotwari, dry, R.S. No. 27-6, belonging to Yarlagadda China Basavayya."

NOTIFICATIONS.

No. 76.—In exercise of the powers conferred by section 11 of the Indian Motor Vehicles Act, 1914 (VIII of 1914) the Governor in Council is pleased to issue the following amendment to the Madras Motor Vehicles Rules, 1923, published in the Law Department Notification No. 269 at page 327 *et seq.* in Part I of the *Fort St. George Gazette*, dated the 20th March 1923 :—

AMENDMENT

In the 'G' permit of the Madras Motor Vehicles Rules, 1923, the following shall be inserted as note 4, namely :—

"(4) (a) An infant in arms who is carried free, will not be counted as a passenger for the purpose of condition (2)

"(b) A child under the age 12 years will be considered as a half passenger for the purpose of condition (2) provided half fare only is charged for such a child."

Fort St. George, January 9, 1926.

No. 77.—Whereas the ryots of Sunnomadhopuro, Koronjoro, Doulopalli, Nongologhayi and Golamundala villages in the Khalikota and Atagada estates of the Ganjam district have applied for an order directing the preparation of a record of rights in respect of the abovementioned villages and deposited Rs. 1,419-10-0 towards the expenses thereof, the Local Government in exercise of the powers conferred by section 164 (1) of the Madras Estates Land Act, I of 1908, hereby direct the preparation of a record of rights for the villages of Sunnomadhopuro, Koronjoro, Doulopalli, Nongologhayi and Golamundala by the Officer in charge of Revenue Settlement Party No. I or by any additional officer attached to the Party hereby appointed to be a 'revenue officer' for the purpose.

The record of rights shall show—

(1) the name of each landholder in the villages;

(2) the name of each ryot and the fact whether the ryot is or is not an occupancy ryot or, where there is no ryot, the name of the occupant;

(3) the survey numbers and subdivisions comprising the land held by the ryot (or occupant as the case may be) as shown in the survey maps of the villages and the area of each survey number (or subdivision);

(4) whether each survey number (or subdivision as the case may be) is wet, manavari, dry or garden land; if wet, whether single or double crop land;

(5) the rent lawfully payable at the time when the record is prepared;

(6) any rights lawfully incident to the holding;

(7) the record of irrigation rights under section 164 (3) of the Madras Estates Land Act I of 1908.

Village.	Total number of ryots in the village.	Number of applicants.	Occupied ryoti lands.	Extent held by applicants	Amount deposited.
			acs	acs	Rs. a p
Sunnomadhopuro	48	25	114 80	62 20	239 10 0
Koronjoro	40	24	190·50	154 65	681 3 0
Doulopalli	67	18	106 40	44 24	212 13 0
Nongologhayi	24	16	80 00	31 61	150 0 0
Golamundala	44	25	218 16	66 65	426 0 0
					1,419 10 0

Fort St. George, January 13, 1926

[*G.O. No.* 105, *Law (General)*].

No. 78.—List of holidays and vacation to be observed in the Court of Small Causes, Madras, during the year 1926—

February 17th, Wednesday:

Ash Wednesday .. General to Christians

February 27th, Saturday:

Shabaharat * .. General to Muhammadans.

April 15th, Thursday:

Ramzan * .. General to Muhammadans.

April 23rd, Wednesday:

Sri Rama Navami. (Special to Vaishnavites.)

(May 10th Monday to July 10th Saturday, both days inclusive or for two months to close or re-open with the High Court of Judicature, Madras)—Summer Vacation. — One Judge attending twice a week for the disposal of emergent work.

May 13th, Thursday:

Ascension Day .. General to Christians.

June 22nd, Tuesday.

Bakrid *.. .. General to Muhammadans.

July 19th, Monday and 20th, Tuesday:

Muharram * .. General to Muhammadans

The last Saturday in each calendar month.

All days that have been notified as public holidays under the Negotiable Instruments Act, 1881.

* These days may vary according to the first appearance of the moon

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Fort St. George, January 16, 1926

[*G.O. No.* 140, *Law (General)*].

No. 79.—Under section 4 of the Madras Civil Courts Act III of 1873, as amended by Madras Act III of 1925 and in continuation of Notification No. 41, Law (General), dated the 22nd December 1925, published at page 2 of Part I of the *Fort St. George Gazette*, dated the 5th January 1926, the Local Government, after consultation with the High Court, are pleased to direct that with effect from the 18th January 1926 the number of Sub-Judges to be appointed for the Sub-Court, Masulipatam, in the Kistna district shall be two.

Fort St. George, January 6, 1926

No. 80.—In exercise of the powers conferred on them by sub-sections (1) and (2) of section 284 of the Cantonments Act, 1924, and in continuation of Notification No. 534, dated 13th July 1925, published on pages 1353–1362 of Part I of *Fort St. George Gazette*, dated 4th August 1925, the Local Government are pleased to approve and confirm with certain changes the following by-laws made by the Cantonment Authority of St. Thomas Mount and Pallavaram under section 282:—

BY-LAWS UNDER SECTION 282.

1. Proprietors of vehicles or animals let out for hire shall produce their vehicles and animals before the Executive Officer for inspection whenever they are required to do so

2. For the grant of a license for country and other carts halting at the public cart-stand a fee of anna one per cart per diem shall be imposed in the Cantonment.

No. 81.—In exercise of the powers conferred on them by sub-sections (1) and (2) of section 284 of the Cantonments Act, 1924, the Local Government are pleased to approve and confirm the following amendment made by the Cantonment Authority of St. Thomas Mount and Pallavaram to the by-laws published with Notification No. 534, Law (General), dated 13th July 1925, on pages 1353–1362 of Part I of the *Fort St. George Gazette*, dated 4th August 1925 :—

AMENDMENT.

In Appendix I to the said by-laws for the item relating to the slaughter of sheep in a cantonment slaughter-house, the following items shall be substituted, namely :—

	Rs.	A.
For a licence to slaughter sheep or goats in a cantonment slaughter-house per head.	0	2
For a licence to slaughter sheep or goats in a cantonment slaughter-house per head for slaughter after hours.	0	3

Fort St. George, January 8, 1926.

No. 82.—The following resolution of the Government of India is republished :—

HOME DEPARTMENT.

Delhi, the 17th December 1925.

No. F. 867-33-Judicial.—In exercise of the power conferred by sub-section (2) of section 30 of the Government of India Act, the Governor-General in Council is pleased to direct that the following amendment shall be made in Part F of the Resolution of the Government of India in the Home Department, Nos. 773-784 (Judicial), dated the 2nd June 1913, relating to the execution of deeds, contracts and other instruments on behalf of His Majesty's Secretary of State for India in Council, namely :—

For the entries under head F the following shall be substituted :—

1. All instruments relating to purchase, supply and conveyance of carriage of materials, stores, machinery, etc. 2. All instruments relating to the execution of works of all kinds connected with railways, open or under construction. 3. Security bonds for the due performance and completion of works.	By Agents, Deputy and Assistant Agents, Secretaries to Agents, Engineers-in-Chief, Chief Engineers, Divisional Superintendents, Superintendents of Works, Executive Engineers and Divisional Engineers of State Railways.
4. Security bonds for the due performance of their duties by Government Servants whom the officers specified, have powers to appoint.	By Agents, Deputy and Assistant Agents, Secretaries and Assistant Secretaries to Agents, Engineers-in-Chief, Chief Engineers, Divisional Superintendents, Superintendents of Works, Executive Engineers, Divisional Engineers, Locomotive Superintendents, Chief Operating Superintendents, Traffic Managers, Chief Commercial Managers, Carriage and Wagon Superintendents, Chief Mechanical Engineers, Chief Electrical Engineers, Signal Engineers, Chief Auditors, and Controllers of Stores of State Railways.
5. Leases of houses, land or other immovable property, provided that the rent reserved shall not exceed Rs. 5 000 a month. (Leases of canal branch lines of railway are excluded from this clause.)	By Agents, Deputy and Assistant Agents, Secretaries to Agents, Engineers-in-Chief, Chief Engineers, Traffic Managers, Divisional Superintendents, Superintendents of Works, Executive Engineers and Divisional Engineers of State Railways.
6. Agreement or license with outsiders for grazing cattle for drinking in railway tanks, for cultivation of watercress and for irrigation, and instruments relating to the sale of grass, trees or other products on railway lands.	
7. All instruments connected with the re-conveyance of property given as security.	By Agents, Deputy and Assistant Agents, Secretaries to Agents, Engineers-in-Chief, Chief Engineers, Traffic Managers, Divisional Superintendents, Superintendents of Works, Executive Engineers and Divisional Engineers of State Railways.
8. Instruments connected with the collection or farming of tolls at bridges, or levies or other means of communication provided by the Railway.	
9. Contracts connected with the loading and unloading of goods and Railway stores and for other matters necessary for or incidental to railway working.	By Agents, Chief Engineers, Engineers-in-Chief, Chief Operating Superintendents, Traffic Managers, Chief Commercial Managers, Chief Mechanical Engineers, Chief Electrical Engineers, Controllers of Stores, Divisional Superintendents of State Railways, Senior Government Inspectors of Railways at Bombay, Calcutta, Lahore, Lucknow and Madras, and the Manag Engineer, Railway Board.
10. Contracts connected with the sale of scrap, ashes and other surplus materials.	By Agents, Deputy Agents, Chief Engineers, Engineers-in-Chief, Locomotive Superintendents, Chief Operating Superintendents, Traffic Managers, Carriage and Wagon Superintendents, Chief Mechanical Engineers, Divisional Superintendents and Controllers of Stores of State Railways.
11. Agreements for the interchange of traffic with other State Railways.	By Agents of State Railways.
12. Agreements with private or guaranteed Railway Companies, Tramway Companies and other carrying companies.	
13. Agreements with Covenanted Engine-Drivers, Firemen and other mechanics on the expiry of the term of their original covenants.	By Agents, Locomotive Superintendents, Chief Operating Superintendents, Carriage and Wagon Superintendents and Chief Mechanical Engineers of State Railways.
14. Agreements with Monthly non-pensionable Subordinate employees on State Railways defining the terms and conditions of service to be entered into on entering the service of Government.	By Agents, Deputy and Assistant Agents, Secretaries to Agents, Engineers in Chief, Chief Engineers, Divisional Superintendents, Superintendents of Works, Executive Engineers, Divisional Engineers, Locomotive Superintendents, Chief Operating Superintendents, Traffic Managers, Chief Commercial Managers, Carriage and Wagon Superintendents, Chief Mechanical Engineers, Chief Electrical Engineers, Signal Engineers, Chief Auditors, Controllers of Stores of State Railways and Government Examiners of Railway Accounts.
15. Contracts and other instruments relating to House-building advances and advances for the purchase of motor cars.	By Agents, Chief Engineers, Engineers-in-Chief, Traffic Managers, Chief Commercial Managers, Chief Mechanical Engineers, Divisional Superintendents, Chief Auditors and Government Examiners of Railway Accounts.
16. All deeds and instruments relating to Railway matters other than those specified above.	By the Secretary to the Railway Board.

ACQUISITION OF LANDS.

Fort St. George, January 12, 1926.

Whereas it appears to Government that the undermentioned land is needed for a public purpose to wit, for house-sites for Settibalijas, notice to that effect is hereby given to all whom it may concern in accordance with the provisions of section 4 (1) of the Land Acquisition Act I of 1894 (as amended by Act XXXVIII of 1923), and the Governor in Council hereby authorizes the District Labour Officer, Godavari, his staff and workmen to exercise the powers conferred by section 4 (2) of the Act. All persons interested in the land are required to lodge before the abovementioned officer within 30 days after the issue of the notification a statement in writing of their objections, if any, to the proposed acquisition. Under section 3 (*c*) and 5-A of the same Act, the Governor in Council appoints the District Labour Officer, Godavari, to perform the functions of a Collector under the Act.

Godavari district, Ramachendrapur taluk, Venkatayapalem village.

	ACRE.
S. No 141-2 A, belonging to Gorthi Subba Rao and Mutyalamma alias Muthamma	0·53

Whereas it appears to Government that the undermentioned lands are needed for public purpose to wit for house-sites for Adi-Andhras, notice to that effect is hereby given to all whom it may concern in accordance to the provisions of section 4 (1) of Land Acquisition Act I of 1894 as amended by Act XXXVIII of 1923 and the Governor in Council hereby authorizes the District Labour Officer, Godavari, his staff and workmen to exercise the powers conferred by section 4 (2) of the Act. All persons interested in the lands are required to lodge before the abovementioned officer within thirty days after the issue of the notification a statement in writing of their objections, if any, to the proposed acquisition. Under sections 3 (*c*) and 5-A of the same Act, the Governor in Council appoints the District Labour Officer, Godavari, to perform the functions of a Collector under the Act.

Godavari district, Ramachendrapur taluk, Vandarm village.

	ACRE.
S. No. 107, belonging to Mukala Sitahamma ..	0·27
S No. 104-1 F, belonging to Kurpalla Vinayya, Gangamma and Annamma	0·23
Total ..	0·50

Whereas it appears to Government that the undermentioned lands are needed for public purpose to wit for extension of village-site for the grant of house-sites to Settibalijas, notice to that effect is hereby given to all whom it may concern in accordance to the provisions of section 4 (1) of Land Acquisition Act I of 1894 as amended by Act XXXVIII of 1923 and the Governor in Council hereby authorizes the District Labour Officer, Godavari, his staff and workmen to exercise the powers conferred by section 4 (2) of the Act. All persons interested in the lands are required to lodge before the abovementioned officer within thirty days after the issue of the notification a statement in writing of their objections, if any, to the proposed acquisition. Under sections 3 (*c*) and 5-A of the same Act, the Governor in Council appoints the District Labour Officer, Godavari, to perform the functions of a Collector under the Act.

Godavari district, Ramachendrapur taluk, Tamarapalli village.

	ACRE.
S. No 71-3 A, belonging to Sowrampudi Subby Pertian, S No 71-2, belonging to Alluri Butchi-Jayudu, Satyanarayanamurti, Ramayya, Venkayya having died his son Venkanna, Viranna Living died his son Venkatanubha Rao, being minor mother and guardian China Seshamma .	0·47
	0·42
Total ..	0·89

Whereas it appears to Government that the undermentioned lands are required for public purpose to wit for a pathway to the burial ground, notice to that effect is hereby given to all whom it may concern in accordance with the provisions of section 4 (1) of Land Acquisition Act I of 1894 as amended by Act XXXVIII of 1923 and the Governor in Council hereby authorizes the District Labour Officer, Kistna, his staff and workmen to exercise the powers conferred by section 4 (2) of the Act. All persons interested in the lands are required to lodge before the abovementioned officer within thirty days after the issue of the notification a statement in writing of their objections, if any, to the proposed acquisition. Under sections 3 (*c*) and 5-A of the same Act, the Governor in Council appoints the District Labour Officer, Kistna, to perform the functions of a Collector under the Act.

Kistna district, Karkalur taluk, Perikigudem, hamlet of Mandavalli village.

	ACRE.
Wet, S No. 617-1 B-2, belonging to Munnalury Ranga Rao, being minor mother and guardian Ravamma and Munnalury Rama Rao, being minor mother and guardian Gangamma, bounded on the north by No 617 B-1, east by No. 618, south by No. 617-1 B-3, west by No 615 ..	0·03

Whereas it appears to Government that the undermentioned Lands are needed for public purpose to wit for house-sites to Adi-Andhras, notice to that effect is hereby given to all whom it may concern in accordance to the provisions of section 4 (1) of Land Acquisition Act I of 1894 as amended by Act XXXVIII of 1923 and the Governor in Council hereby authorizes the District Labour Officer, Godavari, his staff and workmen to exercise the powers conferred by section 4 (2) of the Act. All persons interested in the lands are required to lodge before the abovementioned officer within thirty days after the issue of the notification a statement in writing of their objections, if any, to the proposed acquisition. Under sections 3 (*c*) and 5-A of the same Act, the Governor in Council appoints the District Labour Officer, Godavari, to perform the functions of a Collector under the Act.

Godavari district, Razole taluk, Ramarajulanka village.

	ACRE.
S. No. 17-10, belonging to Yida Adigadu ..	0·07
S. No. 17-10, belonging to Medicherla Gangayya ..	0·37
S. No. 17-5, belonging to Kanumuri Satyanarayana-raju, Rangaraju and Subbaraju, being minors guardians Nagi Krishnamraju and Mantena Gopala-raju	0·28
Total ..	0·72

Under section 6, Act I of 1894, His Excellency the Governor in Council hereby declares that the lands mentioned below and measuring 8½ cents, be the same a little more or less, are needed for a public purpose, to wit, for the provision of path way and

school-site for caste labourers; and, under sections 3 and 7 of the same Act, the District Labour Officer, Tanjore, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said lands. A plan of the lands is kept in the office of the District Labour Officer, Tanjore, and may be inspected at any time during office hours.

Tanjore district, Tanjore taluk,
No. 3 Kavilади village.

	CENTS.
Government, dry, No. 71-2 belonging to R. Hari Rao, bounded on the north by No. 73; east by No. 71-3, south by No. 478 C, west by No. 71-1	5½
Government, dry, No. 76-1 B, belonging to R. Hari Rao, bounded on the north by No. 89, east by No. 76-1 C, south by No. 76-2, west by No. 76-1 A	8
Government, dry, No. 87-8 E, belonging to R. Hari Rao, bounded on the north by No. 91; east by No. 87-8 C, south by No. 89, west by No. 87-8 A	3
Government, dry, No. 94-8 B, belonging to K. Govindaswami Thirani, A. Govindaswami Thirani, A. Alamelu and M. Dorraiswami Thirani, bounded on the north by No. 95, east by No. 94-8 A; south by No. 90, west by No. 94-8 A	2
Government, dry, No. 93-2 B-2, belonging to R. Hari Rao bounded on the north by No. 91 and 93-2 D, east by Nos. 93-2 C, 93-2 D, 98 and 94-2 E-3, south by Nos. 93-2 E-3 and 93-2; west by Nos. 93-2 A and 93-2 B-1	33½
Government, dry, No. 91-9 A, belonging to S. Vaithinatha Thirani, S. Sivaswami Thirani, S. Samaya Thirani and S. Dandathiyathammal, bounded on the north by No. 95, east by No. 91-8 E; south by No. 73; west by No. 91-8 E ..	2
Government, nattam, No. 95-7 E, belonging to Rev. Father Sengaraya, P. Arokkiamuthiriyan and S. Gnanapoham Muthiriyan, bounded on the north and east by No. 95-7 A; south by No. 96, west by No. 95-7 A	2½
Government, dry, No. 478-2, belonging to R. Hari Rao and R. Vasudeva Rao, bounded on the north by No. 478 C, east by No. 476, south by No. 486-2; west by No. 477	5
Total ..	61½

Whereas it appears to Government that the undermentioned lands are required for public purpose, to wit, for providing a brick well to the Adi-Andhras at Pedamelopalli and Chinnamalapalli, hamlets of Chiruvollanka, notice to that effect is hereby given to all whom it may concern in accordance with the provisions of section 4 (1) of Land Acquisition Act I of 1894, as amended by Act XXXVIII of 1923, and the Governor in Council hereby authorises the District Labour Officer, Kistna, his staff and workmen to exercise the powers conferred by section 4 (2) of the Act. All persons interested in the lands are required to lodge before the abovementioned officer, within thirty days after the issue of the notification, a statement in writing of their objections, if any, to the proposed acquisition. Under sections 3 (c) and 5-A of the same Act, the Governor in Council appoints the District Labour Officer, Kistna, to perform the functions of a Collector under the Act.

Kistna district, Divi taluk,
Chiruvollanka village.

	ACRE.
Ryotwari, dry, R.S. No. 256-8 corresponding to O.S. No. 293 (portion), belonging to Gurram Yanadi Venkayya, bounded on the north, east, south and west by R.S. No. 256-7	0 03

Whereas it appears to Government that the undermentioned lands are needed for public purpose, to wit, for house-sites for Adi Andhras, notice to that effect is hereby given to all whom it may concern in accordance with the provisions of section 4 (1) of Land Acquisition Act I of 1894, as amended by Act XXXVIII of 1923, and the Governor in Council hereby authorises the District Labour Officer, Godavari, his staff and workmen to exercise the powers conferred by section 4 (2) of the Act. All persons interested in the lands are required to lodge before the abovementioned officer, within thirty days after the issue of the notification, a statement in writing of their objections, if any, to the proposed acquisition. Under sections 3 (c) and 5-A of the same Act, the Governor in Council appoints the District Labour Officer, Godavari, to perform the functions of a Collector under the Act.

Godavari district, Ramachandrapur taluk,
Gangavaram village.

	ACRE.
S. No. 248-2, belonging to Nukkanti Pernadu ..	0 07

V. T. KRISHNAMA ACHARIYAR,
Secretary to Government.

(Legislative.)

ERRATUM.

Fort St. George, January 11, 1926.

In Form III subjoined to the Regulations for the preparation of electoral rolls for the constituencies in the Presidency of Madras of the Council of State, published in Notification No. 69 on page 2032 of Part I of the *Fort St. George Gazette*, dated 27th October 1925, *for* the words 'Polling area' wherever they occur, *read* 'Registration area.'

NOTIFICATIONS.

Fort St. George, January 15, 1926
[*G.O. No.* 14, *Law* (*Legislative*)].

No. 5.—Whereas a vacancy has occurred among the elected members of the Madras Legislative Council by the acceptance of the resignation of Mr. P. W. Partridge, a member elected to the said Council by the European constituency:

Now therefore in pursuance of sub-rule (1) of rule 25 of the Madras Electoral Rules, His Excellency the Governor calls upon the European constituency of the Madras Legislative Council to elect in accordance with the said Rules a qualified person for the purpose of filling the vacancy on or before the 10th March 1926.

Fort St. George, January 15, 1926
[*G.O. No.* 17, *Law* (*Legislative*)].

No. 6.—His Excellency the Governor having by notification called upon the European constituency of the Madras Legislative Council to elect a member on or before the 10th March 1926, the Local Government are pleased under rule 11 (2) of the Madras Electoral Rules to appoint the following dates for the election:—

Nomination of candidates—Not later than 28th January 1926, Thursday.
Scrutiny of nominations—29th January 1926, Friday.
Publication of the final list of candidates—1st February 1926, Monday.
Poll—3rd March 1926, Wednesday.

V. T. KRISHNAMA ACHARIYAR,
Secretary to Government.

REVENUE DEPARTMENT.

POSTINGS.

Fort St. George, January 15, 1926.

No. 17.—The following postings of deputy collectors are ordered :—

Mr. William Hugh Mitchell, on return from leave, to general duty, Tanjore, *vice* M. S. Ry. T. Rajaratna Mudaliyar Avargal.

Khan Bahadur Muhammad Habib-ul-lah Khan Sahib Bahadur, on return from leave, to general duty, Kistna, *vice* M. R. Ry. V. Achyutam Pantulu Garu.

ERRATA.

To the lists of villages in notification No. 301 published at pages 2323 to 2325 of Part I of the *Fort St. George Gazette*, dated 8th December 1926 :—

Page 2323.

BHIMAVARAM TALUK.

GOVERNMENT.

For—		*Read*—	
32.	Korrapadu.	32	Koyrapadu
38.	Mantipudi	39	Mantapudi.
42	Nawdadam.	42.	Narvadam.

TANUKU TALUK.

GOVERNMENT.

For—		*Read*—	
11.	Kasia Illindalaparru.	11.	Kakula Illindalaparru
36	Velugaturru.	36	Velugadurru
38.	Vidoru	38	Idoru.
39.	Vanalamaru	39	Uanimmaru

ZAMINDARI.

7	Inaparru	7.	Alaparru.
28	Tipparru.	28.	Tiparru.

Page 2324.

ELLORE TALUK

ZAMINDARI.

For—		*Read*—	
32	Mylavarapuvari-gudem.	32	Mailavarapuvari-gudem.

NARASAPUR TALUK.

GOVERNMENT.

For—		*Read*—	
18.	Digamarru	18	Digumarru.
55	Palamur.	55.	Palamuru.
70.	Velagaturu.	70	Velagaduru.

TADEPALLEGUDEM TALUK.

ZAMINDARI.

For—		*Read*—	
4.	Bayyampalli.	4	Baipepalle
19.	Narasimhapuram.	19.	Narasumhapuram.

Page 2325.

KAMAVARAPUKOTA TALUK.

ZAMINDARI

For—		*Read*—	
18	Guntapalli.	18.	Guntapalle.
25.	Kanchcrla	25.	Kanajeria
35.	Rajupotapalli	35.	Rajupotepalle.

INAM

10.	Gunnepalli	10	Gunnepalle
12	Havali Lingapalem.	12	Havalilingapalem
27.	Pattayyagudem.	27.	Pattayyagodem.

Fort St. George, January 8, 1926.

In the notification of the Revenue Department, dated the 19th September 1925, relating to the acquisition of land in Angalakurichi village, Pollachi taluk, Coimbatore district, for the Anamalai Planters Association for the construction of a choultry published at page 1426 of Part I of the *Fort St. George Gazette*, dated 29th September 1925, *for* the words "0·66 cents in S. No. 197 of Angalakurichi village" *read* "acres 0·69 in S. Nos. 197 and 198 of Angalakurichi village".

NOTIFICATIONS.

Fort St. George, January 15, 1926
(*G.O. No.* 64, *Revenue*).

No. 19.—In exercise of the powers conferred by section 2 of the Madras Proprietary Estates Village Service Act, 1894, as amended by Madras Act III of 1914, the Governor in Council hereby directs that the following be substituted for Notification No. 457, dated 20th September 1897, published at pages 1193–1204 of Part I of the *Fort St. George Gazette*, dated the 28th September 1897, in so far as it relates to the undermentioned estates in the Tirupattur taluk, North Arcot district :—

1 Devastanam.	22 Malachchamangalam.
2 Pallipattu	23 Ramasayyakuppam
3 Madananjeri	24 Rajamangalam
4 Chikkamukkuppam.	25 Aneri.
5 Elayanagaram	26 Kagankavai.
6 Alinjikulam	27 Periya Kannalipatti
7 Anburpettai	28 Periya Kandili.
8 Chinna Vappampatti.	29 Chinna Kandili.
9 Samsamudrikuppam.	30 Nattam.
10 Elagiri	31 Lakkinayakkanpatti.
11 Sellandampalli.	32 Badanavadi
12 Talavadi No. I.	33 Tiriyalam.
13 Talavadi No. II.	34 Govindapuram.
14 Chinnasamudram.	35 Vallipattu.
15 Pallagaram	36 Narasampatti.
16 Periyagaram	37 Mankuppam.
17 Kannayakkanpatti.	38 Hanumampatti.
18 Kadirampalam.	39 Pallalapalli
19 Mukkanur	40 Mandalanayanigunta.
20 Pachchal	41 Nariyanari.
21 Achchamangalam.	42 Pallaneri.

2. Under section 2 of the Madras Proprietary Estates Village Service Act, 1894, the Governor in Council hereby directs that Chapters I, II and V of the said Act shall come into force from and after the 1st October 1897, in the proprietary estates mentioned above in respect of (1) karnams, (2) monigars and shroffs and (3) totis and undekars who are hereby declared to come under the class of (1) village accountants, (2) village headman and (3) village watchmen or Police officers respectively.

No. 18.—Under section 17 of the Madras Proprietary Estates Village Service Act, 1894, as amended by Madras Act III of 1914, the Governor in Council directs that the enfranchisement of village-service inams in the proprietary estates specified in the schedule hereto annexed and the payment of money salary to the village establishment in the estates shall take effect from 1st July 1913 and the dates on which the new establishments took charge in fasli 1324 respectively.

SCHEDULE.

North Arcot district, Tirupattur taluk.

Estates.	Estates.
1 Devastanam.	22 Malachchamangalam.
2 Pallipattu.	23 Ramasayyakuppam
3 Madananjeri	24 Rajamangalam.
4 Chikkamukkuppam.	25 Aneri
5 Elayanagaram	26 Kagankavai.
6 Alinjikulam	27 Periya Kannalipatti
7 Anburpettai	28 Periya Kandili.
8 Chinna Vappampatti.	29 Chinna Kandili.
9 Samsamudrikuppam.	30 Nattam.
10 Elagiri	31 Lakkinayakkanpatti.
11 Sellandampalli	32 Badanavadi
12 Talavadi No. I	33 Tiriyalam.
13 Talavadi No. II	34 Govindapuram
14 Chinnasamudram	35 Vallipattu
15 Pallagaram.	36 Narasampatti.
16 Periyagaram	37 Mankuppam.
17 Kannayakkanpatti.	38 Hanumampatti,
18 Kadirampalam.	39 Pallalapalli.
19 Kukkanur.	40 Mandalanayanigunta.
20 Pachchal	41 Nariyanari.
21 Achchamangalam.	42 Pallaneri.

ACQUISITION OF LANDS.

Fort St George, January 4, 1926.

Under section 6, Land Acquisition Act I of 1894, the Governor in Council hereby declares that the land mentioned below and measuring 11·95 acres, be the same a little more or less, is needed for a public purpose, to wit, for a stone quarry siding at Puttur for Perambur works remodelling by Madras and Southern Mahratta Railway Department; and, under sections 3 and 7 of the same Act, the Revenue Divisional Officer, Chandragiri, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land. A plan of the land is kept in the office of the Revenue Divisional Officer, Chandragiri, and may be inspected at any time during office hours. Under section 17 (1) of the Act, the Governor in Council further directs that, in view of the urgency of the case, the possession of the land may be taken on the expiry of fifteen days after the publication of notice mentioned in section 9 (1) of the Act.

Chittoor district, Puttur division, Govindarpalayam village.

	Acs.
Zamindari, dry, S. No 6-1, belonging to Mannal Lakshmana Mudali, Payam Venkataswami Mudali, Mekalathur Govinda Mudali and Nagiseth Kuppuswami Chetti, bounded on the north by Lakshmana Mudali's land P. No. 124; east by S. No 6-2; south by Lakshmana Mudali's land P. No 124; west by S. No 6-3 A & B	0·38
Zamindari, dry, S. No. 6-2, belonging to Chittanur Kuppusamayya and Chittanur Muniswami, bounded on the north by panchangam land P. No 125; east by S. No. 7; south by dry land of Lakshmana Mudali P. No 124; west by S. No 6-1	0·05
Zamindari, dry, S. No 7, belonging to Mannal Lakshmana Mudali, Payam Venkataswami Mudali, Mekalathur Govinda Mudali and Nagiseth Kuppuswami Chetti, bounded on the north by Lakshmana Mudali's land P. No 126, east by S. No. 6, south by Lakshmana Mudali's land P. No 127, west by S. No 6-2	1·20
Zamindari, dry, S. No 8-1, belonging to Kanchi Ellappa Mudali, bounded on the north by Ellappa Mudali's land P. No 121; east by S. No 8-3; south by Nagulu Nayudu and Ellappa Mudali's land P. No. 126 and S. No 8-2; west by S. No 7.	1·77
Zamindari dry, S. No. 8-2, belonging to Lankotta Nagulu Nayudu, bounded on the north by S. No 8-1, east by S. No 8-3; south by Nagulu Nayudu's land P. No. 126; west by S. No 8-1	0·05
Zamindari, dry, S. No 8-4, belonging to Kurelia Pedda Kuppayya Chetti, bounded on the north by Pedda Kuppayya's land P. No 22; east by S. No. 10, south by Pedda Kuppaiah's land, P. No 22 and S. No 8-2; west by S. No 8-3	1·07
Zamindari, dry, S. No. 9-2, belonging to Karuna Thayanna, bounded on the north and east by S. No 9-1, south by Thayanna's land P. No 15; west by S. No. 3-3	0·07
Zamindari, dry, S. No 10, belonging to Kurelia Pedda Kuppayya Chetti bounded on the north by Kuppayya Chetti's land P. No 21; east by S. No. 11, south by P. No. 16, west by S. No 8-4 ..	4·15
Zamindari, dry, S. No. 11-1, belonging to Sadayappa Reddi, bounded on the north by Sadayappa P. No. 9 and Kuppayya's land P. No. 15; east, south and west by S. No 11-4	0·05
Zamindari dry, S. No 11-2, belonging to Kurelia Pedda Kuppayya Chetti, bounded on the north by Kurelia Pedda Kuppayya's land P. No 27 and S. No 11-1; east by Kaliyanpuram village, south by Kuppayya Chetti's land P. No. 28, west by S. No. 10	2·15
Total ..	11·95

Fort St. George, January 8, 1926.

Under sub-section (4) of section 17 of the Land Acquisition Act, 1894, as amended by Act XXXVIII of 1923, the Governor in Council directs that in view of the urgency of the case, the provisions of section 5-A of the Act shall not apply to the acquisition of the lands mentioned below. Under section 6 of the Act, the Governor in Council hereby further declares that the said lands measuring 0·41 of an acre, be the same a little more or less are needed for a public purpose, to wit, for Vyasarnagar-Tenkasi Railway, and under sections 3 and 7 of the same Act, the Revenue Divisional Officer, Koilpatti, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said lands. A plan of the land is kept in the office of the Revenue Divisional Officer, Koilpatti, and may be inspected at any time during office hours.

Tinnevelly district, Sankarnayinarkoil taluk, Madathapatti village.

	Acre.
Dry, No. 1310-1 A, belonging to patta No. 326, Arunagiri Nadar, patta No. 383 S. S. Muthukaragalan, patta No 373 T. S. Sankaranarayanan and patta No. 382 Muthupechikaragalan, bounded on the east by Nos. 1298 and 1309; east by No 1309-3; south by No 1309-1 E; west by No 1227-3 C ..	0·21
Dry, No 1310-1 B, belonging to patta No. 326 Arunagiri Nadar, patta No 383 S. S Muthukaragalan patta No 373 T S Sankaranarayanan and patta No. 382 Muthupechikaragalan, bounded on the north by No 1310-1 A, east by No. 1309-4, south by No. 1310-1 C; west by No 1227-3 D	0·20
Total ..	0·41.

Fort St. George, January 11, 1926.

Under section 6 of the Land Acquisition Act I of 1894, His Excellency the Governor in Council hereby declares that the land mentioned below and measuring 0·01 of an acre, be the same a little more or less, is needed for a public purpose, to wit, for channel to carry off the surplus water of Pedda tank; and, under sections 3 and 7 of the same Act, the Revenue Divisional Officer, Chicacole, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land. A plan of the land is kept in the office of the Revenue Divisional Officer, Chicacole, and may be inspected at any time during office hours.

Ganjam district, Chicacole taluk, No. 40. Rugolu village.

	Acre.
Wet, S. No 589-1 B, belonging to Bavanam Narayana, bounded on the north by S. No 589 2 A; east by S. No 589-1 C; south by S. No 591; west by S. No. 589-1 A	0·02
Wet, S. No 589-2 B, belonging to Bavanam Narayana, bounded on the north by Rugolupeta S. No 7; east by S. No 589-2 C; south by S. No 589-1 A; west by No. 589-2 A	0 02
Total ..	0 04

Fort St. George, January 12, 1926.

Under section 6, Land Acquisition Act I of 1894, the Governor in Council hereby declares that the land mentioned below and measuring 0·02 of an acre, be the same a little more or less, is needed for a public purpose, to wit, for the extension of Kalasapakkam Railway station, and, under sections 3 and 7 of the same Act, the Revenue Divisional Officer, Tiruvannamalai, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land. A plan of the land is kept in the office of the Revenue Divisional Officer, Tiruvannamalai, and may be inspected at any time during office hours. Under section 17 (1) of the Act the Governor in Council directs that the possession of the land may be taken on the expiry of fifteen days from the date of publication of the notice under section 9 (1) of the Act.

North Arcot district, Polur taluk, Kalur village.

	Acre.
Ayan, dry, S. No. 185-2 E, belonging to Mamiri Ramaswami Nayudu, bounded on the north by S. No. 185-2 A; east by S. No 184-4 south by Satyavedu; west by Tengalipet	0·02

Under section 6, Act I of 1894, His Excellency the Governor in Council hereby declares that the land mentioned below and measuring 0·83 of an acre, be the same a little more or less, is needed for a public purpose, to wit, for providing irrigation channel to Gudali lands; and under sections 3 and 7 of the same Act, the Revenue Divisional Officer, Gudur, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land. A plan of the land is kept in the office of the Revenue Divisional officer, Gudur and may be inspected at any time during office hours.

Nellore district, Gudur taluk, Rudravaram village.

	Acres
Government, wet, No. 150-2, belonging to pattadars Rudrayya Channayya, Pallapalli Pedayya and Venkata Pichayya of Uruganipalem, bounded on the north by No. 150-1, east by No. 192-2, south by No 150-3; west by No 148 ..	0·33
Government, wet, No 142-2, belonging to Pallapalli Pedayya And Bhamidi Ramalingala bounded on the north by No 142-1; east by No 136-2, south by No 149-3, west by No 150-2 ..	0·07
Government, dry, No. 138-2, belonging to Mala Ramulu Chalti Papadu, bounded on the north by No. 178-1; east by No 179-2 Gudali, south by No 138-3, west by No 142-2	0·01
Gudali village	
Devadayam, service, Inam, dry, No 179-2, belonging to Sri Janardhanaswami of Gudali, trustee Udayagiri Veeraraghava Venkatachaluyalu of Gudali, bounded on the north by No 179-1, Gudali; east by No. 141, Gudali; south by No 179-3, west by No. 138-3 of Rudravaram ..	0·67
Total ..	0·83

Under section 6, Land Acquisition Act I of 1894, the Governor in Council hereby declares that the land mentioned below and measuring 4·06 acres, be the same a little more or less, is needed for a public purpose, to wit, for the extension of the Kalayanpakkam Railway station; and, under sections 3 and 7 of the same Act, the Revenue Divisional Officer, Tiruvannamalai, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land. A plan of the land is kept in the office of the Revenue Divisional Officer, Tiruvannamalai and may be inspected at any time during office hours. Under section 17 (1) of the Act the Governor in Council directs that the possession of the land may be taken on the expiry of fifteen days from the date of publication of the notice under section 9 (1) of the Act.

North Arcot district, Tiruvannamalai taluk, No. 252 Salayanur village.

	Acre
Ayan, dry, R.S. No. 1-3, belonging to Muthiyala Nayudu, bounded on the north and east by R.S. No. 3-1, south by R.S No. 1-2 B and 1-1, west by Palur taluk	1·81
Ayan, dry, R.S. No 1-3 B, belonging to Rung swami Chetti, bounded on the north by Palur taluk and R.S No 1-2, east by R.S No 1-1, south by R. S. No 34-4 B; west by Palur taluk and R.S No. 1-3 A	1·36
Ayan, dry, R.S. No. 1-4 A, belonging to K. Viswanatha Ayyar, bounded on the north by R.S No 4-3 A; east by R.S No. 4-4 B; south by R.S No. 6-2 A; west by R.S. No. 4-2	1·78
Ayan, dry, R.S. No. 6-1 A, belonging to Arangiri Mudali, bounded on the north by R.S No 6-2 A; east by R.S No 6-1 B, south by R.S No 34-1 A; west by R.S No 2	0·64
Ayan, dry, R.S. No. 6-2 A, belonging to Ponnammal, mother and guardian of minors Krishna Kavandan and Mallai Kavandan and Annan Kavandan, bounded on the north by R.S. No. 4-4 A; east by R.S. No 4-3 B; south by R.S. No 6-1 A, west by R.S No 2	0·47
Total ..	4·06

Fort St. George, January 11, 1923.

Whereas it appears to the Government that the lands mentioned below situated in the Pendlimarri village, Cuddapah taluk, Cuddapah district, are needed for a public purpose, to wit, for forming a land round the spring-head of Vattiveri kalva of Pendlimarri village, notice to that effect is hereby given to all whom it may concern in accordance with the provisions of section 4 (1) of the Land Acquisition Act of 1894 as amended by the Land Acquisition (Amendment) Act XXXVIII of 1923. The Government hereby authorise the Revenue Divisional Officer, Cuddapah, and his subordinates to exercise the powers conferred by section 4 (2) of the Act and under section 3 of the Act appoint the Revenue Divisional Officer, Cuddapah, to perform the functions of a Collector under section 5 A of the Act.

Cuddapah district, Cuddapah taluk, Pendlimarri village.

	Acres.
Government, dry, S No 478-2 B, belonging to Kora Dibbayya, bounded on the north by S No 478-2 A; east and south by S No 474, west by S No 478-2 A	0·02
Government dry, S No. 478-3 B, belonging to Pidikiti Chennayya, bounded on the north by S. No. 478-3 A; east by S. No 478-4; south by S No 474 / west by S No. 478-2 B	0·04
Total ..	0·06

H. M. HOOD,
Secretary to Government.

DEVELOPMENT DEPARTMENT.

POSTING.

Fort St. George, January 16, 1926.

No. 16.—Mr. J. C. Wrench, Working Plans Officer, Third (Working Plan) Circle, to do duty under the District Forest Officer, Ganjam, from the date of joining duty.

NOTIFICATIONS.

Fort St. George, January 11, 1926

No. 17.—The Governor in Council hereby declares under the provisions of section 24 of the Madras Forest Act V of 1882, that the area specified below which was declared to be reserved forest under section 16 of the Act in Notification No. 519, dated 14th November 1891, published on the page 1802 of Part I of the *Fort St. George Gazette*, dated 24th November 1891, shall cease to be reserved forest with effect from 15th March 1926.

Chittoor district, Madanapalle taluk, Kuruvapalle village.

Name of reserve—Mothugumala Reserve Forest.

Area—10 acres.

Boundaries.

East.—Starting from the first survey stone south of the south-east corner of S. No. 209 of Kuruvapalle village which is also the eastermost corner of S. No. 207 of the same village, the line runs north east with a bearing of 31½ for a distance of 1,428 links.

West.—Thence south-east with a bearing of 16° for a distance of 1,449 links to the intersection of the hill-block and first khandam of Devalacheruvu and the sixth khandam of Kuruvapalle village.

North.—Thence the line runs east, north east along the existing reserve boundary to the starting point.

Settlement enquiries and claims for compensation.

The area contains two plots of waste land which are under occupation. It is proposed to include these areas in order to straighten the boundary. These portions do not contain growth of any value.

Fort St. George, January 7, 1926.

No. 18.—The following draft of amendments to the rules published with the notification of the Local Government, No. 483, dated 2nd October 1915, published on pages 1038–1042 of Part I of the *Fort St. George Gazette*, dated 9th November 1915, as subsequently amended, which it is proposed to make in exercise of the powers conferred by sub-sections (1) and (2) of section 43 of the Co-operative Societies Act, 1912 (II of 1912), is published as required by sub-section (1) of the same section for the information of all persons likely to be affected thereby and notice is hereby given that the said draft will be taken into consideration by the Local Government on or after the 20th March 1926.

Any objection or suggestion which may be received from any person with respect to the draft before the said date will be considered by the Local Government.

DRAFT AMENDMENTS.

For the preamble to the said rules *substitute* the following:—

In these rules—

(*a*) 'the Act' means the Co-operative Societies Act, 1912;

(*b*) 'audit union' means a registered society the main object of which is to arrange for the audit of other registered societies which are its members;

(*c*) 'central bank' means a registered society the main object of which is to finance other registered societies which are its members;

(*d*) 'district federation' means a registered society the main objects of which are the co-ordination of the work of supervising unions which are its members and general co-operative propaganda;

(*e*) 'society' means a registered society as defined in the Act; and

(*f*) 'supervising union' means a registered society the main object of which is to control and supervise other registered societies which are its members.

Insert the following as rule VIII-D:—

(1) Save as otherwise provided in sub-rule (2), every society which is not a member of an audit union or of a supervising union or does not make a monetary contribution towards any scheme of supervision obtaining in the district in which the society is working or does not have its accounts audited at its own expense by the staff of a district federation or by a certified public accountant and auditor shall pay to the Local Government the charge made for the audit of its accounts in accordance with the scale fixed by the Registrar with the previous approval of the Local Government. The scale shall be so fixed that no society shall be required to pay more than one thousand rupees for the audit of its accounts for any one year. The certified public accountant and auditor chosen shall be one who is authorized by the Registrar to do audit under section 17 of the Act and who is willing to furnish the statements prescribed in rule V of the rules and in the forms required by the Registrar.

(2) This rule shall not apply to audit unions, central banks, district federations and supervising unions.

(3) The charges payable by a society under sub-rule (1) shall be for the co-operative year ending 30th June and shall be paid into the nearest Government treasury on or before the 31st December ensuing.

(4) All charges leviable under this rule shall be recoverable in the manner specified in section 44 of the Act.

(5) The Registrar may, at his discretion, remit the whole or any part of the charge payable by a particular society or by a particular class of societies for any year or other specified period under sub-rule (1).

Fort St. George, January 12, 1926.

No. 19.—The Governor in Council hereby notifies under the provisions of section 24 of the Madras Forest Act V of 1882, that the area described in the schedule below, which was declared to be a reserved forest under section 19 of the Act in Notification No. 410, dated 1st September 1898, published on page 838 of Part I of the *Fort St. George Gazette*, dated 6th September 1898, shall cease to be a reserved forest with effect from 1st March 1926.

SCHEDULE.

Guntur district, Tenali taluk, Allur village.

Name of reserve to be disforested—Portion of the Nizampatam Extention I; Area—86 acres.

BOUNDARIES.

North.—Starting from a khandan stone on the northern boundary of Nizampatam Extension No. I reserve 4,200 links south-east from the south-west corner of S. No. 481 of Allur village the line runs along the southern boundary of Allur village so far as the south-west corner of S. No. 480 of that village—all according to the revision survey of 1922.

East.—From the last-mentioned point the line runs south-west with a bearing of 329° for a distance of 1,536 links.

South.—Thence the line runs west with a bearing of 267° for a distance of 2,300 links.

West.—From the last-named point the line runs north by east with a bearing of 14° for a distance of 3,675 links to the starting point.

BRIEF DESCRIPTION AND REASONS FOR DISFORESTATION.

The area is unfit for forest purposes and fit for cultivation. It is proposed to assign the lands to the depressed classes for cultivation.

No. 20.—The Governor in Council hereby declares under the provisions of section 24 of the Madras Forest Act, V of 1882, that the area described in the schedule below, which was declared a reserved forest under section 16 of the Act in Notification No. 266, dated 1st June 1894 published at page 679 of Part I of the *Fort St. George Gazette*, dated 5th June 1894, shall cease to be reserved forest with effect from 1st March 1926.

SCHEDULE.

North Arcot district, Vellore taluk, Ongapadi, Appidikallu, Varadalampattu villages.

Name of reserve—Block No. III Nelmulai Reserved Forest (portion of), Area—750·80 acres.

BOUNDARIES.

North.—Starting from a cairn two chains south-east of the north-west corner of S. No. 69 of Ongapadi village, the line runs south-east by 101 degrees for a length of 78 chains to a point on the western boundary of the Arasampattu reserved forest where the Varadalampattu foot-path meets the Arasampattu cart track.

East.—Thence southwards along the western boundary of the Arasampattu reserved forest to the second boundary stone between Kil Kottai and Varadalampattu villages from the south-east corner of S. No. 44 of the latter village.

South.—Thence the northern boundary of Kil Kottai village to the boundary stone east of the south-east corner of S. No. 98 of Varadalampattu village.

West.—Thence a straight line north by east to a cairn one and a quarter chains north-east of the north-east corner of S. No. 168 of Varadalampattu; thence north to a cairn one and a half chains south-east of the north-east corner of S. No. 170, thence south east to the south-east corner of S. No. 127, thence the east sides of S. Nos. 124, 123 to the north-east corner of the latter, thence north to a cairn two and a half chains north-east of the north-east corner of S. No. 52, all of Varadalampattu, thence north-west to a cairn three and a quarter chains north-west of the south-east corner of S. No. 71 of Ongapadi; thence north to a cairn three chains south-east of the north-east corner of S. No. 70, thence north by west to the starting point.

BRIEF DESCRIPTION AND REASONS FOR DESIGNATION.

The area contains pure growth and most of the area is fit for cultivation for which there is very keen demand

Fort St. George, January 11, 1926.

No. 21.—Under the provisions of section 1 of the Madras Cattle Disease Act, 1866, the Government, Ministry of Development, hereby direct that the provisions of the said Act shall be put in force in the village of Sivalaperi of the Tinnevelly taluk of the Tinnevelly district from 27th February 1926 to 13th March 1926, both days inclusive.

Fort St. George, January 13, 1926.

No. 22.—Under the provisions of section 1 of the Madras Cattle Disease Act, 1866, the Government, Ministry of Development, hereby direct that the provisions of the said Act be put in force in all the villages of the Madura taluk from the 19th to 31st January 1926, both days inclusive.

Fort St. George, January 9, 1926
(G. O. Ms. No. 35, Development).

No. 23.—The following notification of the Government of India is republished :—

DEPARTMENT OF COMMERCE.

TARIFF.—TARIFF VALUATIONS.

Delhi, the 20th December 1925.

No. 73-T. (25).—In exercise of the powers conferred by section 5 of the Indian Tariff Act, 1894 (VIII of 1894), and in supersession of the Notification of the Government of India in the Department of Commerce, No. 73-T. (10), dated the 15th December 1924, the Governor-General in Council is pleased to fix, with effect from the 1st January 1926, for the articles specified in column 3 of the Import Tariff Schedule and column 2 of the Export Tariff Schedule hereto annexed, the tariff values stated in columns 5 and 4 respectively of the said schedules

SCHEDULE II.—IMPORT TARIFF.

Note.—In the expression 'Ad valorem' used in this schedule the reference is to 'real value' as defined in section 20 of the Sea Customs Act, 1878 (VIII of 1878).

Serial number	Number in the Statutory Schedule.	Name of article	Per	Tariff valuation	Duty
		I.—FOOD, DRINK AND TOBACCO			
		FISH.		Rs. A. P.	
1	77	Fish, salted, wet or dry	Indian maund of 82⅔ lb. Avoirdupois weight.		Such rate or rates of duty not exceeding one rupee as the Governor-General in Council may, by notification in the *Gazette of India*, from time to time prescribe *
2	65	Fish, excluding salted fish	..	Ad valorem.	15 per cent
3	66	Fishmaws, including singally and sounds, and plaithis	..	..	15 ,,
		FRUITS AND VEGETABLES			
4	67	Fruits and Vegetables, all sorts, fresh, dried, salted or preserved—			
		Almonds, without shell	cwt.	83 0 0	15 ,,
		,, bagas, Persian, in the shell	,,	95 0 0	15 ,,
		,, in the shell, Persian	,,	30 0 0	15 ,,
		,, all other sorts	,,	Ad valorem.	15 ,,
		Cashew or anjoo kernels	cwt.	25 0 0	15 ,,
		Cocoanuts, Straits, Dutch East Indies and Ceylon	Thousand	120 0 0	15 ,,
		,, Maldives	,,	30 0 0	15 ,,
		,, other	,,	65 0 0	15 ,,
		,, kernel (khopra)	cwt.	23 0 0	15 ,,
		Currants	,,	24 0 0	15 ,,
		Dates, dry, in bags	,,	11 0 0	15 ,,
		,, wet, in bags, baskets and bundles	,,	5 0 0	15 ,,
		,, ,, in pots, boxes, tins and crates	,,	11 0 0	15 ,,
		Figs, dried, Persian	,,	13 0 0	15 ,,
		,, ,, European	,,	18 0 0	15 ,,
		Gurbia	,,	6 0 0	15 ,,
		Pistachio nuts	,,	30 0 0	15 ,,
		Raisins, Muscatels, Persian Gulf	,,	24 0 0	15 ,,
		,, other sorts	,,	Ad valorem.	15 ,,
		All other sorts of fruits and vegetables, fresh, dried, salted or preserved,		,,	15 ,,
		GRAIN, PULSE AND MEAL			
5	80	Flour			15 ,,
6	2 A	Grain and pulse all sorts including broken grains and pulse, but excluding flour (*see* No. 5)			Free
		LIQUORS.			
7	28	Ale, Beer, Porter, Cider and other fermented liquors.	Imperial gallon or 6 quart bottles.		Rs. A. P. 0 8
8	29	Denatured spirit		Ad valorem	2½ per cent.
9	31	Liqueurs, Cordials, Mixtures and other preparations containing spirit—			
		(a) Entered in such a manner as to indicate that the strength is not to be tested.	Imperial gallon or 6 quart bottles.	..	Rs. A. 30 0 or 15 per cent ad valorem, whichever is higher.

* The rate on the 1st January 1926 and until further notice is nihil 7½.

Serial number	Number in the Statutory Schedule	Names of articles	Per	Tariff valuation.	Duty.
		I.—FOOD, DRINK AND TOBACCO—*contd*		Rs. a. p.	
		Liquors—*contd*			
		Liquors, Cordials, Mixtures and other preparations containing spirit—*contd*			
		(b) If mixed	Imperial gallon or 8 quart bottles of the strength of London proof		Rs 21 as. 14 and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof (or 15 per cent ad valorem, whichever is higher)
10	30	Perfumed spirits	Imperial gallon or 8 quart bottles	..	Rs 20 or 15 per cent ad valorem, whichever is higher.
11	31	All other sorts of spirit ..	Imperial gallon or 8 quart bottles of the strength of London proof	..	Rs 21 as. 14 and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof (or 15 per cent ad valorem, whichever is higher)
12	32	Wines—			
		Champagne and all other sparkling wines not containing more than 42 per cent of proof spirit.	Imperial gallon or 8 quart bottles	..	Rs. 8
		All other sorts of wines not containing more than 42 per cent of proof spirit		..	Rs 4.
		Provided that all sparkling and still wines containing more than 42 per cent of proof spirit shall be liable to duty at the rate applicable to "All other sorts of spirit".			
		PROVISIONS AND OILMAN'S STORES.			
13	39	Provisions, Oilman's Stores, and Groceries, all sorts, not being vinegar in casks (*see* No 14)—			
		Butter	lb.	1 14 0	15 per cent
		Cassava, Tapioca or Sago (whole) ..	cwt.	14 0 0	15 "
		" " " (flour) ..	"	11 8 0	15 "
		China preserves in syrup .	Box of six large or twelve small jars	6 8 0	15 "
		" " dry, candied . .	lb.	0 7 0	15 "
		China stewed fruit	Case of 4 tins	15 4 0	15 "
		Cocoa	Cwt	7 0 0	15 "
		Ghi	"	60 0 0	15 "
		Vermicelli, Sour, Chinese . .	"	30 0 0	15 "
		" peas "	"	82 0 0	15 "
		" rice "	"	14 0 0	15 "
		Yeast Chinese	"	26 0 0	15 "
		All other sorts of provisions, oilman's stores and groceries	..	Ad valorem	15 "
14	48	Vinegar, in casks	"	"	25 "
		SACCHARIN.			
15	31 A	Saccharin (except in tablets) .	.		Rs 20.
16	31 B	Saccharin (tablets	..	Ad valorem.	75 per cent or Rs 20 per pound of saccharine contents, whichever is higher.
		SPICES.			
17	70	Spices, all sorts—			
		Betelnuts, raw, whole, split, or sliced, also red whole from Goa	cwt.	22 8 0	15 per cent.
		" raw, whole, split or sliced also red whole from Straits, Dutch East Indies and Bassa.	"	20 8 0	15 "
		" boiled, split or sliced ..	"	26 0 0	15 "
		" whole, from Ceylon .	"	19 0 0	15 "
		" raw, split (sun-dried) from Ceylon ..	"	30 0 0	15 "
		" all other sorts	..	Ad valorem..	15 "

Serial number	Number in the Statutory Schedule.	Name of article	Per	Tariff valuation.	Duty.
		I.—FOOD, DRINK AND TOBACCO—*contd.*		Rs. a. p.	
		SPICES—*contd.*			
	70	Spices, all sorts—*contd.*			
		Chillies, dry	cwt.	25 0 0	15 per cent.
		Cloves	,,	68 0 0	15 ,,
		,, sublimated	,,	71 0 0	15 ,,
		,, stems and heads	,,	9 4 0	15 ,,
		,, in seeds, marivaung	,,	20 0 0	15 ,,
		Ginger, dry	,,	80 0 0	15 ,,
		Mace	lb	1 10 0	15 ,,
		Nutmegs	,,	1 0 0	15 ,,
		,, in shell	,,	0 8 0	15 ,,
		Pepper, black	cwt.	27 0 0	15 ,,
		,, long	,,	60 0 0	15 ,,
		,, white	,,	54 0 0	15 ,,
		All other sorts of spices	,,	Ad valorem	15 ,,
		SUGAR			
18	124	Confectionery	cwt.	Ad valorem..	30 per cent
19	84	Sugar, excluding confectionery (see No. 18)—			Rs. a.
		(1) Sugar, crystallised or soft, 23 Dutch Standard and above	,,	..	4 8
		(2) Sugar, crystallised or soft, inferior to 23 Dutch Standard but not inferior to 8 Dutch Standard	,,		4 0
		(3) Sugar below 8 Dutch Standard	..	Ad valorem..	25 per cent.
		Molasses	cwt.	3 0 0	25 ,,
		Sugarcandy	,,	22 0 0	25 ,,
		TEA			
20	71	Tea—			
		Tea black	lb	0 11 0	15 per cent.
		,, green	,,	1 4 0	15 ,,
		OTHER FOOD AND DRINK			
21	72	Coffee	cwt.	45 0 0	15 per cent.
22	1	Hops	,,	..	Free.
23	36	Salt, excluding salt exempted under No. 24	Indian maund of 82⅔ lb avoirdupois weight.	..	The rate at which excise duty is for the time being leviable on salt manufactured at the place where the import takes place *
24	3	Salt imported into British India and issued, in accordance with rules made with the previous sanction of the Governor-General in Council, for use in any process of manufacture; also salt imported into the port of Calcutta and issued with the sanction of the Government of Bengal to manufacturers of glazed stone-ware; also salt imported into any port in the provinces of Bengal and Bihar and Orissa and issued, in accordance with rules made with the previous sanction of the Governor-General in Council, for use in curing fish in those provinces.	..	..	Free.
25	72	All other sorts of food and drink not otherwise specified.	..	Ad valorem..	15 per cent.
		TOBACCO.			
26	37	Cigars	..	Ad valorem.	75 per cent.
26A	37A	Cigarettes of value—			Rs. a.
		(a) not exceeding Rs. 10-8 per thousand	Thousand ..	..	7 0
		(b) exceeding Rs. 10-8 per thousand	,, ..	..	10 8
		Note.—For the purposes of this item, "value" means real value as defined in section 30 of the Sea Customs Act, 1878, provided that the amount to be deducted on account of duties payable on importation to determine the real value in accordance with the provisions of clause (a) of the said section shall be Rs. 7 per thousand			
27	86	Tobacco, unmanufactured	lb.	..	1 0
28	86	All other sorts of tobacco, manufactured	,,	..	2 4
		II.—RAW MATERIALS AND PRODUCE AND ARTICLES MAINLY UNMANUFACTURED.			
		COAL, COKE AND PATENT FUEL			
29	83	Coal, coke and patent fuel	ton	..	8 8

* The rate of excise duty on the 1st January 1926 and until further notice is Rs. 1-4-0.

Serial number.	Number in the Statutory Schedule.	Names of articles.	Per	Tariff valuation.	Duty.
		II.—RAW MATERIALS AND PRODUCE AND ARTICLES MAINLY UNMANUFACTURED—*cont.*		Rs. a. p.	
		Gums, Resins and Lac.			
30	74	Gums, Resins and Lac, all sorts—			
		Gamboge, block and cake	Cwt.	50 0 0	15 per cent.
		,, in flakes or circular pieces	,,	42 0 0	15 ,,
		,, other sorts	..	Ad valorem	15 ,,
		Gum Ammoniac	Cwt.	35 0 0	15 ,,
		,, Arabic	,,	22 0 0	15 ,,
		,, Benjamin, lump	,,	25 0 0	15 ,,
		,, ,, coarse	,,	83 0 0	15 ,,
		,, Bysabol (coarse myrrh)	,,	75 0 0	15 ,,
		,, Olibanum or frankincense	,,	13 0 0	15 ,,
		,, Persian (false)	,,	16 0 0	15 ,,
		Myrrh	,,	40 0 0	15 ,,
		Rosin	,,	18 0 0	15 ,,
		All other sorts of gums, gum-resins, and articles made of gum or gum-resin.	..	Ad valorem	15 ,,
		Hides and Skins, Raw			
21	9	Hides and skins, raw or salted	..	..	Free.
		Metallic ores, and Scrap Iron or Steel for re-manufacture			
32	58	Iron or steel, old	Cwt.	1 12 0	10 per cent.
33	8	Metallic ores, all sorts, except ochres and other pigment ores	..	..	Free.
		Oils.			Rs. a. p.
34	40	Kerosene, also any mineral oil other than kerosene and motor spirit which has its flashing point below one hundred degrees of Fahrenheit's thermometer by Abel's close test.	Imperial gallon.	..	0 2 0
34A	40A	Motor spirit	,,	..	0 6 0
35	41	Mineral oil which has its flashing point at or above two hundred degrees of Fahrenheit's thermometer and is such as is not ordinarily used for any other purpose than for the batching of jute or other fibre or for lubrication—			
		Batching oil	Ton	133 5 4	7½ per cent.
		Other sorts	..	Ad valorem	7½ ,,
36	42	Mineral oil which has its flashing point at or above six hundred and fifty degrees of Fahrenheit's thermometer and is such as is not ordinarily used except as fuel or for some sanitary or hygienic purposes—			
		(i) imported in bulk	Ton	53 5 4	7½ ,,
		(ii) other sorts imported	..	Ad valorem	7½ ,,
37	75	All sorts of animal, essential, mineral, and vegetable Non-essential oils not otherwise specified (see Nos. 34, 34-A, 35 and 36)—			
		Castor oil	lb	3 12 0	15 per cent.
		Cocoanut oil	..	2 0 0	10 ,,
		Coconut oil	Cwt	30 0 0	10 ,,
		Kapiputty oil	lb	2 8 0	10 ,,
		Linseed oil, raw or boiled	Imperial gallon	4 8 0	10 ,,
		Peppermint oil	lb	7 0 0	15 ,,
		All other sorts of oil	..	Ad valorem	15 ,,
		Seeds.			
38	6	Oil-seeds, imported into British India by sea, from the territories of any Prince or Chief in India.	..	..	Free.
39	76	Seeds, all sorts excluding oil-seeds specified in No. 38.	..	Ad valorem	15 per cent.
		Tallow, Stearine and Wax.			
40	77	Tallow and Stearine, including grease and animal fat, and wax of all sorts, not otherwise specified—			
		Tallow	Cwt.	67 0 0	15 per cent.
		Vegetable wax	,,	80 0 0	10 ,,
		All other sorts	..	Ad valorem.	15 ,,
		Textile Materials.			
42	7	Cotton, raw			Free.
43	78	Textile materials the following—			
		Silk waste, and raw silk including cocoons—			
		Nokhas	lb.	12 0 0	15 per cent.
		Floss	..	Ad valorem.	15 ,,

* There is no entry bearing serial No 41.

Serial number.	Number in the Statutory Schedule.	Names of articles.	Per	Tariff valuation.	Duty
		II.—RAW MATERIALS AND PRODUCE AND ARTICLES MAINLY UNMANUFACTURED—*contd.*		Rs. A. P.	
		TEXTILE MATERIALS—*contd.*			
		Textile materials, the following—*contd.*			
		Raw silk—Yellow Shanghai, including re-reeled.	lb	0 8 0	10 per cent.
		Raw silk—Yellow from Indo-China, and places in China other than Shanghai including re-reeled.	lb.	0 4 0	10 "
		" Mathew	"	5 0 0	15 "
		" Panyam	"	0 0 0	15 "
		" Persian	"	0 0 0	15 "
		" Siam	"	0 0 0	15 "
		" White Shanghai, Thorikeen or Lappum.	"	6 0 0	15 "
		White Shanghai, other kinds including re-reeled.	"	4 0 0	15 "
		" White Shanghai, other kinds of China, including re-reeled	"	7 4 0	15 "
		Waste and Khabra	"	0 0 0	15 "
		All other sorts, including noogoo	..	Ad valorem.	10 "
		Cow hire	..		15 "
		Raw hemp	cwt.	3 8 0	10 "
		Raw Sisal, Jute and all other unmanufactured textile materials not otherwise specified	"	35 0 0	10 "
			"	Ad valorem.	15 "
44	5	Wool, raw, and woollags	..	..	Free.
		WOOD AND TIMBER			
48	69	Firewood	..	Ad valorem.	2½ per cent.
48	70	Wood and timber, all sorts, not otherwise specified, including all sorts of ornamental wood.	..	"	10 "
		MISCELLANEOUS.			
47	80	Canes and rattans	..	..	15 per cent.
48	81	Cowries and shells—			
		Cowries, bazar, common	cwt.	7 0 0	15 "
		" yellow, superior quality	"	0 0 0	15 "
		" Maldive	"	12 0 0	10 "
		" Saakhi	"	140 0 0	10 "
		Mother-of-pearl, nacre	"	20 0 0	15 "
		Nakhla	"	140 0 0	15 "
		Tortoise-shell	lb.	9 0 0	15 "
		" rakh	"	2 4 0	15 "
		All other sorts, including articles made of shell, not otherwise described	..	Ad valorem.	15 "
49	82	Ivory, unmanufactured—			
		Elephants' grinders	cwt.	800 0 0	15 "
		Elephants' tusks (other than hollows, centres, and points) each exceeding 20 lb in weight and hollows, centres, and points each weighing 10 lb and over.	"	320 0 0	15 "
		Elephants' tusks (other than hollows, centres and points), not less than 10 lb and not exceeding 20 lb. each, and hollows, centres, and points each weighing less than 10 lb	"	760 0 0	10 "
		Elephants' tusks each less than 10 lb. (other than hollows, centres and points)	"	640 0 0	15 "
		Sea-cow or morse teeth, each not less than 4 lb.	"	200 0 0	15 "
		Sea-cow or morse teeth, each not less than 3 lb. and under 4 lb.	"	210 0 0	15 "
		Sea-cow or morse teeth, each less than 3 lb. ..	"	130 0 0	15 "
		All other sorts unmanufactured not otherwise specified	..	Ad valorem.	15 "
50	6	Manures, all sorts, including animal bones and the following chemical manures :—containing nitrate of ammonia, nitrate of soda, muriate of potash, sulphate of ammonia, sulphate of potash, basic slag, nitro lime, urea, nitrate of lime, calcium cyanamide, mineral phosphates and mineral superphosphates	..	..	Free.
51	83	Precious stones, uncut and imported cut	..	Ad valorem.	15 per cent.
52	5	Precious stones, uncut and imported uncut, and Pearls, uncut.	..	..	Free.
53	10	Pulp of wood, rags and other paper-making materials.	..	..	Free.
53a	10a	Rubber, raw	..	..	Free
54	84	All other raw materials and produce, and articles mainly unmanufactured, not otherwise specified.*	..	Ad valorem	Free 15 per cent.

* Under Government of India Notification No. 6317, dated 2nd July 1921, unmanufactured mica is exempt from payment of import duty

Serial number	Number in the Statutory Schedule.	Names of articles.	Per	Tariff valuation.	Duty.
		III.—ARTICLES WHOLLY OR MAINLY MANUFACTURED.			
		APPAREL.			
45	36	Apparel, including drapery, boots and shoes, and military and other uniforms and accoutrements but excluding uniforms and accoutrements exempted from duty (No 68) and gold and silver thread (Nos. 96 and 97) and articles made of silk or silk mixtures (see Nos 106A, 107A and 107B)	..	Ad valorem ..	15 per cent.
46	11	Garments and accoutrements appertaining thereto, imported by a public servant for his personal use.	..	..	Free.
		ARMS, AMMUNITION AND MILITARY STORES.			
57	42	Subject to the exceptions specified in No 58, Arms, Ammunition and Military Stores that is to say—			22 A.
		(1) Firearms other than pistols, including gas and air guns and rifles	each	..	15 0
		(2) Barrels for the same, whether single or double.	"	..	15 0
		(3) Pistols, including automatic pistols and revolvers.	"	..	15 0
		(4) Barrels for the same, whether single or double.	"	..	15 0
		(5) Main springs and magazine springs for firearms including gas guns and rifles.	"	..	5 0
		(6) Gun stocks and breech blocks	"	..	1 0
		(7) Revolver-cylinders, for each cartridge they will carry	"	..	2 0
		(8) Actions (including skeleton and master), breech bolts and their heads, working pieces, and locks for muzzle-loading arms	"	..	1 0
		(9) Machines for making, loading or closing cartridges for rifled arms.	..	Ad valorem ..	25 per cent.
		(10) Machines for capping cartridges for rifled arms	..	"	30 "
58	125	Gunpowder for cannons, rifles, guns, pistols and sporting purposes.	..	"	30 "
59	126	Subject to the exceptions specified in No 10 all articles, other than those specified in entry No 57, which are arms or parts of arms within the meaning of the Indian Arms Act, 1878 (excluding springs used for fire-guns which are dutiable as hardware, under No 76), all tools used for cleaning or putting together the same, all machines for making, loading, closing or capping cartridges for arms other than rifled arms and all other sorts of ammunition and military stores, and any articles which the Governor-General in Council may, by notification in the *Gazette of India*, declare to be ammunition or military stores for the purposes of this Act.	..	"	30 "
60	13	The following Arms, Ammunition and Military Stores—	..	..	Free
		(a) Articles falling under the 4th, 5th, 8th, 9th or 10th item of No 57 when they appertain to a firearm falling under the 1st or 3rd item and are fitted into the same case with such firearm,			
		(b) Arms forming part of the regular equipment of a commissioned or gazetted officer in His Majesty's Service entitled to wear diplomatic, military, naval, Royal Air Force or police uniform,			
		(c) A revolver and an automatic pistol and ammunition for each revolver and pistol up to a maximum of 100 rounds per revolver or pistol, (i) when accompanying a commissioned officer of His Majesty's regular forces, or of the Indian Auxiliary Force or the Indian Territorial Force or a gazetted police officer, or (ii) certified by the commandant of the corps to which such officer belongs, or, in the case of an officer not attached to any corps, by the officer commanding the station or district in which such officer is serving or in the case of a police officer, by an Inspector-General or Commissioner of Police, to be imported by the officer for the purpose of his equipment;			

	or 30 per cent ad valorem whichever is higher

Serial number.	Number in the Statutory Schedule.	Names of articles.	Per	Tariff valuation Rs. A. P.	Duty
		III.—ARTICLES WHOLLY OR MAINLY MANUFACTURED—*contd.*			
		ARMS, AMMUNITION AND MILITARY STORES—*contd.*			
		(*d*) Swords for presentation as army or volunteer prizes;			
		(*e*) Arms, ammunition, and military stores imported with the sanction of the Government of India for the use of any portion of the military forces of a State in India which may be maintained and organized for Imperial Service;			
		(*f*) Morris tubes and patent ammunition imported by officers commanding British and Indian regiments or volunteer corps for the instruction of their men.			
81	86	Explosives, namely, blasting gunpowder, blasting gelatine, blasting dynamite, blasting cabarite, blasting tonite, and all other sorts, including detonators and blasting fuse		Ad valorem	15 per cent.
		CHEMICALS, DRUGS AND MEDICINES.			
82	13	Anti-plague serum			Free.
83	50	Copperas, green—			
		(1) Imported in bulk	cwt.	2 8 0	2½ per cent.
		(2) Imported otherwise		Ad valorem .	2½ ,,
					22 ,,
84	43	Opium and its alkaloids, and their derivatives	...der of 30 tolas		24 0 or 15 per cent Ad valorem, whichever is hig er.
85	24	Cinchona bark and the alkaloids extracted therefrom, including quinine.	..	...	Free.
85a	24a	Sulphur	.	.	,,
86	88	Chemicals, drugs and medicines, all sorts not otherwise specified—			
		Alkali, Indian (saji-khar)	cwt.	3 8 0	15 per cent.
		Alum (lump)	,,	5 5 5	15 ,,
		Ammonium chloride—			
		Muriate of Ammonia, crystalline ..	,,	30 0 0	15 ,,
		Salammoniac, sublimed ..	,,	19 5 0	15 ,,
		Other sorts, including compressed ..	,,	25 5 0	15 ,,
		Arsenic (China cumul)	,,	85 5 0	15 ,,
		,, (other sorts)	,,	Ad valorem ..	15 ,,
		Bleaching powder	cwt.	11 0 0	15 ,,
		Calcium chloride	,,	5 5 0	15 ,,
		Carbide of calcium	,,	18 5 0	15 ,,
		Carbonate of Ammonia	,,	34 0 0	15 ,,
		Epsom salts (in bulk)	,,	4 0 0	15 ,,
		Magnesium chloride	,,	4 0 0	15 ,,
		Peppermint crystals	lb.	29 0 0	15 ,,
		Potassium bichromate	cwt.	35 0 0	15 ,,
		Silicate of soda (in liquid form)	,,	8 8 0	15 ,,
		Soda ash, including calcined natural soda and manufactured sesqui-carbonate	,,	5 5 0	15 ,,
		Soda, bicarbonate	,,	8 8 0	15 ,,
		Soda, bichromate	,,	25 8 0	15 ,,
		Soda, caustic, solid	,,	19 8 0	15 ,,
		,, ,, flake	,,	15 5 0	15 ,,
		,, ,, powdered	,,	14 5 0	15 ,,
		Soda crystals (in bulk)	,,	3 8 0	15 ,,
		Sodium sulphide	,,	5 0 0	15 ,,
		Sulphate of copper	,,	17 0 0	15 ,,
		Trona or natural soda unrefined ..	,,	3 8 0	15 ,,
		All other sorts of chemical products and preparations not otherwise specified ..	..	Ad valorem	15 ,,
		Aloe-wood	.	.	15 ,,
		Ambergris (hing)	cwt.	100 0 0	15 ,,
		,, sourin (lungra)	,,	38 0 0	15 ,,
		Attar, Persian	.	Ad valorem	15 ,,
		Barbadoes (manufactured) ..	lb.	0 10 0	15 ,,
		Calumba root	cwt.	6 0 0	15 ,,
		Camphor, refined, other than powder ..	lb.	0 4 0	15 ,,
		Camphor powder, Iceas Japan ..	,,	0 3 0	15 ,,
		,, Iron China, including Hong kong	,,	1 12 0	15 ,,
		Cassia lignea	cwt.	23 0 0	15 ,,
		China root (chobchini) rough	,,	20 0 0	15 ,,
		,, scraped	,,	35 0 0	15 ,,
		Cubebs	,,	120 0 0	15 ,,
		Galangal, China	,,	18 0 0	15 ,,
		Senep	,,	220 0 0	15 ,,
		Storax, liquid (rose mallow or saturn) ..	,,	40 8 0	15 ,,
		All other sorts of drugs, medicines and narcotics	..	Ad valorem ..	15 ,,

Serial number	Number in the Statutory Schedule	Nature of articles.	Per	Tariff valuation.	Duty.
		III.—ARTICLES WHOLLY OR MAINLY MANUFACTURED—*contd*			
		CONVEYANCES.			
67	113	Coal-tubs, tipping wagons and the like conveyances designed for use on light rail track, if adapted to be worked by manual or animal labour and if made mainly of iron or steel, and component parts thereof made of iron or steel.	..	Ad valorem ..	20 per cent.
..	87	Tram-cars, motor-omnibuses, motor-lorries, motor-vans, passenger-lift carriages, carts, perambulators, bathchairs, perambulators, trucks, wheel barrows, bicycles, tricycles, and all other sorts of conveyances not otherwise specified, and component parts and accessories thereof, except such parts and accessories of the motor vehicles above-mentioned as are also adapted for use as parts or accessories of motor-cars, motor-cycles, or motor-scooters (see No. 68).	..	"	15 "
68	127	Motor-cars, motor-cycles, motor-scooters, and articles adapted for use as parts and accessories thereof, provided that such articles as are ordinarily also used for purposes other than as parts and accessories of motor vehicles included in this item or in No. 67 shall be dutiable at the rate of duty specified for such articles.	..	"	30 "
		CUTLERY, HARDWARE, IMPLEMENTS AND INSTRUMENTS.			
69	16	The following agricultural implements, namely, winnowers, threshers, mowing and reaping machines, binding machines, elevators, seed and corn crushers, chaff-cutters, root-cutters, sausage-cutters, horse and bullock gears, ploughs, cultivators, scarifiers, harrows, clod crushers, seed-drills, hay-tedders, potato diggers, latex spouts, spraying machines and valves, also agricultural tractors; also component parts of these implements, machines or tractors, provided that they can be readily fitted into their proper places in the implements, machines or tractors for which they are imported, and that they cannot ordinarily be used for purposes unconnected with agriculture.	..	..	Free.
70	120	Articles plated with gold and silver	..	Ad valorem ..	30 per cent.
71	128	Clocks and watches, and parts thereof .. .	..	"	30 "
72	80	Cutlery, excluding plated cutlery (see No. 70) ..	..	"	15 "
73	26	The following dairy appliances, namely, cream separators, milk sterilizing or pasteurizing plant, milk aerating and cooling apparatus, churns, butter drysers, and butter workers; also component parts of these appliances, provided that they can be readily fitted into their proper places in the appliances for which they are imported, and that they cannot ordinarily be used for other than dairy purposes.	.	..	Free.
74	80a	Electrical control gear and transmission gear, namely, switches, fuses and current-breaking devices of all sorts and descriptions, designed for use in circuits of less than ten *ampere*s and at a pressure not exceeding 250 volts, and regulators for use with motors designed to consume less than 187 watts; bare or insulated copper wires and cables, any one core of which has a sectional area of less than one-eighth part of a square inch, and wires and cables of other metals of not more than equivalent conductivity, and hire insulators, including also sleeve, connector, lading-in tubes and the like of types and sizes such as are ordinarily used in connexion with the transmission of power for other than industrial purposes, and the fittings thereof.	..	Ad valorem ..	15 per cent.
75	80	Hardware, ironmongery and tools, all sorts, not otherwise specified.	.	"	15 "
76	17	Instruments, apparatus, and appliances, imported by a passenger as part of his personal baggage and in actual use by him in the exercise of his profession or calling.	..	..	Free.
77	130	Musical instruments and parts thereof . ..	.	Ad valorem ..	30 per cent.
78	59	Telegraphic instruments and apparatus, and parts thereof, imported by, or under the orders of, a railway company.	.	"	10 "
79	18	Water-lifts, sugar-mills, oil-presses, and parts thereof, when constructed so that they can be worked by manual or animal power.	.	..	Free.

Serial number.	Number in the Statutory Schedule	Names of articles.	Per	Tariff valuation.	Duty
		III.—ARTICLES WHOLLY OR MAINLY MANUFACTURED—*contd.*			
		CUTLERY, HARDWARE, IMPLEMENTS AND INSTRUMENTS—*contd.*		Rs. a. p.	
30	91	All other sorts of implements, instruments, apparatus and appliances, and parts thereof, not otherwise specified.*	..	30 valorem	15 per cent.
		DYES AND COLOURS.			
31	92	Dyeing and Tanning Substances, all sorts, and paints and colours and painters' materials, all sorts—			
		Alizarine dye, dry, not exceeding 40 per cent.	lb.	1 8 5	15 per cent.
		" " over 40 per cent but not exceeding 50 per cent.	"	1 12 5	15 "
		" " over 50 per cent but not exceeding 60 per cent.	"	2 0 0	15 "
		" " over 60 per cent but not exceeding 70 per cent.	"	3 4 0	15 "
		" " over 70 per cent but not exceeding 80 per cent.	"	2 8 0	15 "
		" " over 80 per cent ..	"	5 0 0	15 "
		" moist not exceeding 10 per cent	"	0 5 0	15 "
		" " over 10 per cent and not exceeding 15 per cent	"	0 7 0	15 "
		" " over 15 per cent and not exceeding 20 per cent.	"	5 9 5	15 "
		" " exceeding 20 per cent. ..	"	9 14 0	15 "
		Aniline dye, moist	"	1 12 0	15 "
		" dyes, black, of sulphur series ..	"	0 10 0	15 "
		" congo red	"	1 0 0	15 "
		All other aniline dyes, dry	"	2 2 0	15 "
		Arabic acid	Ad valorem.		15 "
		Avar bark	cwt.	4 4 0	15 "
		Cochineal	lb.	1 4 0	15 "
		Gallnuts (myrobalans)	"	Ad valorem.	15 "
		" Persian	cwt.	35 0 0	15 "
		Gambooge	lb	2 4 0	15 "
		Turmeric	cwt.	25 0 0	15 "
		All other sorts of dyeing and tanning materials	"	Ad valorem.	15 "
		Lead, red, dry	cwt.	32 0 0	15 "
		" white, dry	"	32 0 0	15 "
		Lithopone	"	16 0 0	15 "
		Turpentine	Imperial gallon	5 0 0	15 "
		Vermilion, Chinese	box of 60 bundles.	160 0 0	15 "
		Zinc, white, dry	cwt	35 0 0	15 "
		All other sorts of paints, colours, pigment ores and painters' materials not otherwise specified, including glue and putty.	"	Ad valorem.	15 "
		FURNITURE, CABINETWARE AND MANUFACTURES OF WOOD.			
32	93	Furniture, Cabinetware, and all other manufactures of wood not otherwise specified.	..	"	15 "
		GLASSWARE AND EARTHENWARE.			
33	94	Glass and Glassware, lacquered ware, earthenware, China and porcelain, all sorts, except glass bangles, beads, and false pearls and aerated water bottles (Codd's pattern) (*see* Nos. 84 and 85).	..	"	15 "
34	95	Aerated water bottles (Codd's pattern), empty—			
		Under 16 ozs.	gross	50 0 0	15 "
		16 ozs.	"	32 0 0	15 "
		Over 16 ozs.	"	36 0 0	15 "
35	131	Glass Beads and False Pearls	..	Ad valorem	30 "
		Glass Bangles—			
		China—			
		Nunchi and pasalai	100 pairs	1 8 0	30 "
		Etawalai Jadi and fancy all kinds ..	"	4 0 0	30 "
		Rajawarkh all kinds	"	8 0 0	30 "
		Japan—			
		Reshmi, plain or fancy, all colours—			
		Hollow or Tube	dozen pairs.	0 1 6	30 "
		Valmal or Zigzag	"	0 2 0	30 "
		All other	"	0 1 0	30 "
		Sonerkada (gelbala)	"	0 5 6	30 "

* Under Government of India, Finance Department (Central Revenues) Notification No. 96-I-Cus.—25, dated the 28th February 1925, apparatus for wireless telegraphy designed either for transmission or reception whether by telegraphy or telephony, when imported in accordance with the orders for the time being governing the importation of such apparatus, is liable to duty at 2½ per cent ad valorem.

Serial number	Number in the Statutory Schedule	Name of articles	Per	Tariff valuation.	Duty.
		III.—ARTICLES WHOLLY OR MAINLY MANUFACTURED—*contd*		Rs. A. P.	
		GLASSWARE AND EARTHENWARE—*contd*			
		Glass Bangles—*contd*			
		European—			
		Common, including plain colour, painted or flowered, but excluding velvet or zigzag—			
		Garnet and ruby, excluding pearls	dozen pairs.	0 5 0	30 per cent.
		All colours, excepting garnet and ruby, but including pearls	"	0 9 0	30 "
		Gilt and lacq, all sizes, including Kerbira, Chanders, Saigadar "K" flower, and Mosaics, and including pearled and painted	"	1 5 0	30 "
		Pearl (such machine polished thin, including patti-flower and fancy round rings, but excluding velvet or zigzag	"	0 7 0	30 "
		Common mirror bangles including chauns and Rundarbar	"	0 9 0	30 "
		Pearls	"	5 5 0	30 "
		Velvet or zigzag, plain or fancy, all colours	"	5 15 0	30 "
		All other kinds		Ad valorem.	30 "
		HIDES, SKINS AND LEATHER			
86	95	Hides and skins not otherwise specified, leather and further manufactures, all sorts, not otherwise specified	"	"	15 "
		MACHINERY.			
87	81	Machinery, namely, each of the following articles as are not specified in any of the following numbers, namely, Nos. 67, 68, 82, 87, 94, 98-A, 99, 105, 114, 127, 132 and 134—	"	"	2½ "
		(1) prime-movers, boilers, locomotive engines and tenders for the same, portable engines (excluding power-driven road rollers, fire engines and tractors), and other machines in which the prime-mover is not separable from the operative parts;			
		(2) machines and sets of machines to be worked by electric, steam, water, fire or other power, not being manual or animal labour, or which before being brought into use require to be fixed with reference to other moving parts;			
		(3) apparatus and appliances, not to be operated by manual or animal labour, which are designed for use in an industrial system as parts indispensable for its operation and have been given for that purpose some special shape or quality which would not be essential for their use for any other purpose;			
		(4) control gear, self-acting or otherwise, and transmission gear designed for use with any machinery above specified, including belting of all materials and driving chains but not driving ropes;			
		(5) bare hard-drawn electrolytic copper wires and cables and other electrical wires and cables, insulated or not, and poles, troughs, conduits and insulators designed as parts of a transmission system, and the fittings thereof.			
		Note.—The term "industrial system" used in sub-clause (3) means an installation designed to be employed directly in the performance of any process or series of processes necessary for the manufacture, production or extraction of any commodity.			
88	81-A	Component parts of machinery, as defined in No. 87, namely, such parts only as are essential for the working of the machine or apparatus and have been given for that purpose some special shape or quality which would not be essential for their use for any other purpose;	"	"	2½ "
		Provided that articles which do not satisfy this condition shall also be deemed to be component parts of the machine to which they belong if they are essential to its operation and are imported with it in such quantities as may appear to the Collector of Customs to be reasonable.			

Serial number	Number in the Statutory Schedule.	Names of articles.	Per	Tariff valuation.	Duty
		III.—ARTICLES WHOLLY OR MAINLY MANUFACTURED—*cont*		Rs. A. P.	
		MACHINERY—*cont.*			
88A	81B	Handa, hand carts, hand knitting needles, reeds, and shuttles.	..	Ad valorem.	2½ per cent.
89	86	Machinery and component parts thereof, meaning machines or parts of machines to be worked by manual or animal labour, not otherwise specified (*see* Nos 69, 73, 79 and 88A) and any machines (except such as are designed to be used exclusively in industrial processes) which require for their operation less than one quarter of one brake-horse-power.	"	"	15 "
		METALS, IRON AND STEEL.			
90		Iron—			
	80	Angle, channel and tee, not fabricated— Crown and superior qualities	ton	200 0 0	15 "
	143	Other kinds	"	Specific	20 R.
	80	" .. If galvanized, tinned, or lead coated	"	200 0 0	10 per cent.
	143	Angle, channel and tee, fabricated ..	..	Ad valorem.	15 "
		Bar and Rod—			
	86	Qualities superior to Grade A of the British Engineering Standard Association.	ton	250 0 0	10 "
	68	Grade A of the British Engineering Standard Association and Crown quality and intermediate qualities—			
		Over ½ inch in diameter or thickness ..	"	135 0 0	10 "
		½ inch and under in diameter or thickness	"	220 0 0	10 "
	144	Common	"	Specific	25 R.
	68	" If galvanized, tinned, or lead coated	"	180 0 0	10 per cent.
	81	All other sorts	..	Ad valorem.	10 "
	68	Pig	ton	80 0 0	10 "
	68	Rice Bowls	cwt.	22 8 0	10 "
	88	Spiegeleisen, ferro-manganese, ferro-silicon and other ferro-alloys.	..	Ad valorem.	10 "
91		Steel—			
	83	Alloy steel, all kinds	..	"	10 "
	82	Angle and tee if galvanized, tinned or lead coated—			
		Not fabricated	ton	180 0 0	10 "
		If fabricated	"	Ad valorem.	10 "
	150	Angle and tee, all other sorts, and beam, channel, rod, troughplate, piling and other structural sections—			
		Not fabricated	ton	Specific	30 R.
		If fabricated	"	Ad valorem	25 per cent.
		Bar and Rod—			
	82	Planished or polished including bright steel shafting	ton	310 0 0	10 "
	82	Galvanized or coated with other metals ..	"	180 0 0	10 "
	151	Common merchant, and bar and rod designed for the reinforcing of concrete, all sizes.	"	Specific	40 R.
	83	All sorts not otherwise specified ..	..	Ad valorem	10 per cent.
	82	Crucible shear, blister and tub steel all kinds ..	..	"	10 "
	82	Ingots, blooms and billets	..	"	10 "
		Railway track material—			
	152	Rails 30 lbs. and over per yard, and fishplates therefor.	ton	Specific	14 R.
	152	Rails under 30 lbs. per yard, and fishplates therefor	"	"	40 R.
	81	Bearing plates	..	Ad valorem.	15 per cent.
	152	Spikes and tie-bars	ton	Specific	80 R.
	81	Sleepers and fastenings therefor and fever bonds.	"	Ad valorem.	10 per cent
	152	Switches, crossings and the like material not made of alloy steel	"	"	25 "
	82	Slabs, 1½ inch thick or over	"	"	10 "
	82	Steel for springs and for cutting tools made by any process.	..	"	10 "
	153	Structures fabricated partially or wholly, not otherwise specified, of made mainly or wholly of steel bars, sections, plates or sheets, for the construction of buildings bridges tanks well-curbs, trestles, towers and similar structures or for parts therefor, but not including builders' hardware (*see* No 76) or articles specified in Nos 87, 87, 94, or 103.	"	"	25 "

Serial number	Number in the Statutory Schedule	Names of articles.	Per	Their valuation	Duty
		III.—ARTICLES WHOLLY OR MAINLY MANUFACTURED—*contd.*		Rs. A. P.	
		METALS, IRON AND STEEL—*contd.*			
		Steel—*contd.*			
	150	Tin plates and tinned sheets, including tin taggers.	ton	Specific	60 R.
	156	Tin plate cuttings	..	Ad valorem	35 per cent.
		Tramway track material—			
	61	Rails, fish plates, tie-bars, switches, crossings and the like materials of shapes and sizes specially adapted to tramway track	..	..	10 "
62		Iron or steel—			
	61	Anchors and cables	..	..	10 "
	61	Bolts and nuts, including hook bolts and stays for roofing	..	..	10 "
		Nails and rivets—			
	148A	(a) Cut from plates or sheets of the kind specified under Nos. 147 and 148 in the Statutory Schedule—			
		Galvanized	ton	Specific	45 R.
		Not galvanized	"	"	30 R.
	61	(b) Others	..	Ad valorem	10 per cent.
	61	Expanded Metal	..	"	10 "
	61	Hoops and Strips—			
		Having a Brinell hardness number of 143 or over, or being coated with other metals.	ton	210 0 0	10 "
		Having a Brinell hardness number of less than 143 and not being coated with other metals.	"	170 0 0	10 "
		Nails, Rivets and Washers, all sorts—			
	143	Nails, wire or French	cwt	Specific	3 R.
	61	" rose, deck, and flat-headed ..	"	14 0 0	10 per cent.
	61	" hallock and horse shoe ..	"	50 0 0	10 "
	61	Panel pins, 16 gauge and smaller ..	"	18 0 0	10 "
	61	Nails other kinds, including galvanized, tinned or lead coated and tacks.	"	25 0 0	10 "
	61	Rivets, boilermakers' or structural, if black ..	"	15 0 0	10 "
	61	" other sorts	..	Ad valorem	10 "
	61	Washers, black, structural	cwt.	14 0 0	10 "
	61	" other sorts, including galvanized, nickel plated, tinned or lead coated and dumbabbed, spring or locking washers.	..	Ad valorem	10 "
		Pipes and Tubes, and fittings therefor, that is to say, bends, bends, elbows, tees, sockets, flanges, plugs, valves, cocks, and the like—			
	148	If riveted or otherwise built up of plates or sheets	"	"	35 "
	61	All other kinds	"	"	10 "
		Plates not under ¼ inch thick, including sheets ¼ inch thick or over—			
	61	Boiler fire-box and special qualities, not fabricated	ton	300 0 0	10 "
	61	Chequered, not fabricated	"	120 0 0	10 "
	61	Galvanized, plain, not fabricated ..	"	260 0 0	10 "
	147	Ship, tank, bridge and common, not fabricated.	"	Specific	30 R.
	147	Cuttings, all kinds	"	"	25 R.
	147	All kinds, fabricated	..	Ad valorem	25 per cent.
		Sheets under ¼ inch thick, not fabricated—			
	146	Black, whether corrugated or flat ..	ton	Specific	30 R.
	146	Galvanized, whether corrugated or flat ..	"	"	45 R.
	146	Cuttings of the above kinds of sheets ..	..	Ad valorem	15 per cent.
	61	If annealed which have been either cold-rolled, smoothed (including planished), pickled or cleaned by acid or other material or process.	ton	200 0 0	10 "
	61	Other sorts, including cuttings not otherwise specified.	..	Ad valorem	10 "
	148	Sheets under ¼ inch thick, fabricated—			
		All sorts	..	..	35 "
		Wire—			
	61	Barbed and stranded fencing	..	Ad valorem.	10 per cent.
	67	Netting	..	"	15 "
	149	All other kinds	ton	Specific	80 R.
	61	Wire rope	..	Ad valorem.	10 per cent.
	61	Iron or steel, designed for the reinforcing of concrete, not otherwise specified (see Nos. 90 and 91).		"	10 "
	97	Iron or steel, all other kinds not otherwise specified	..	"	10 "

Serial number	Number in the Statutory Schedule.	Names of articles.	Per	Tariff valuation	Duty.
		III.—ARTICLES WHOLLY OR MAINLY MANUFACTURED.—*contd.*			
		METALS, IRON AND STEEL.—*contd.*		Rs. A. P.	
93	97	Iron and steel cans or drums—			
		When imported containing kerosine and motor spirit which are separately assessed to duty under Nos. 34 and 34-A, namely,—			
		Cans, tin coated, of four gallons capacity ..	each	0 8 0	15 per cent.
		Cans or drums, not tinned, of two gallons capacity—			
		(a) with faucet caps .. .	each or drum.	1 8 0	15 "
		(b) ordinary	"	0 6 0	15 "
		Drums of four gallons capacity—			
		(a) with faucet caps .. .	drum.	2 3 3	15 "
		(b) ordinary	"	1 2 0	15 "
		Iron or steel cans or drums, other sorts ..	..	Ad valorem.	15 "
		METALS, OTHER THAN IRON AND STEEL.			
94	10	Current nickel, bronze, and copper coin of the Government of India.	..	..	Free
95	20	Gold and silver bullion and coin	..	..	
96	132	Gold, plate, gold thread and wire, and gold manufactures, all sorts.	..	Ad valorem.	30 per cent.
97	142	Silver plate, silver thread and wire, and silver manufactures, all sorts.	..	..	30 "
98	98	All sorts of metals other than iron and steel, and manufactures thereof, not otherwise specified—			
		Aluminium sorts	lb.	0 12 0	15 "
		" sheets, plain	"	0 14 0	15 "
		Brass, patent or yellow metal, sheets and sheathing, weighing 1 lb. or above per square foot, and braziers, and plates	cwt.	50 0 0	15 "
		Brass, patent or yellow metal (including gun metal) ingots.	"	32 0 0	15 "
		Brass, patent or yellow metal, old . .	"	27 0 0	15 "
		" sheets, flat or in rolls, and sheathing, weighing less than 1 lb. per square foot	"	Ad valorem.	15 "
		Brass, wire	"	..	15 "
		" all other sorts	"	"	15 "
		Copper, bolt and bar, rolled	"	"	15 "
		" braziers, sheets, plains and sheathing.	cwt.	35 0 0	15 "
		" sheets, platedated . .	..	Ad valorem.	15 "
		" nails, and composition nails	"	"	15 "
		" old	cwt.	26 0 0	15 "
		" pigs, tiles, ingots, cakes, bricks and slabs.	"	30 0 0	15 "
		China, white, copperware	lb.	0 0 6	15 "
		" foil or dankpaan, plain, white, 10 to 11 inch × 4 to 5 inch	hundred leaves.	2 0 0	15 "
		" foil or dankpaan, plain, coloured, 10 to 11 inch × 4 to 5 inch.	"	3 4 0	15 "
		" wire, including phosphor-bronze	..	Ad valorem.	15 "
		" all other sorts, unmanufactured and manufactured, except current coin of the Government of India, which is free.	..	"	15 "
		German silver	..	..	15 "
		Lead, pig	cwt.	26 0 0	15 "
		Lead all sorts (except pig)	..	Ad valorem.	15 "
		Quicksilver	lb.	2 0 0	15 "
		Tin, block	cwt.	185 0 0	15 "
		" foil and other sorts	..	Ad valorem.	15 "
		Zinc or spelter, tiles, slabs or plates, hard or soft.	cwt.	35 0 0	15 "
		Zinc or spelter, all other sorts, including boiler tiles and sheets	..	Ad valorem.	15 "
		All other sorts of metals, and manufactures thereof	..	"	15 "
		PAPER, PASTEBOARD AND STATIONERY.			
99	99 156 156	Paper and articles made of paper and paper mache, pasteboard, millboard and cardboard, all sorts, and stationery including drawing and copy books, labels, advertising circulars, sheets or card almanacs and calendars, Christmas, Easter, and other cards, including cards in booklet form, including also wastepaper and old newspapers for packing except old newspaper in bales and bags, but excluding trade catalogues and advertising circulars imported by packet, book, or parcel post (*see* No. 160) and postage stamps, whether used or unused (*see* No. 109A) and also excluding the descriptions given below :—	..	Ad valorem.	15 per cent.
		Old newspapers in bales and bags ..	cwt.	5 0 0	15 "

Serial number	Number in the Statutory Schedule.	Name of articles.	Per	Tariff valuation	Duty.
		III.—ARTICLES WHOLLY OR MAINLY MANUFACTURED—*cont*		Rs. a. c.	
		PAPER, PASTEBOARD AND STATIONERY—*cont*			
		Printing paper, white or coloured—			
		All sorts containing less than 45 per cent of mechanical wood pulp, but excluding abrasive, marble, flint, poster and straw	lb.	Specific	1 anna.
		News printing paper, containing not less than 45 per cent of mechanical wood pulp, glazed or unglazed—			
		White or grey	lb.	0 2 3	15 per cent.
		Coloured	"	0 3 6	15 "
		Other sorts, including abrasive, marble, flint, poster and straw	"	Ad valorem	15 "
		Packing and wrapping paper—			
		Natural brown, and machine-glazed pressings and machine-glazed wrappings	lb.	0 2 6	15 "
		Manilla, machine-glazed or unglazed, and sulphite envelope	"	0 2 3	15 "
		Kraft and imitation kraft	"	0 2 0	15 "
		Other sorts, including tissues	"	Ad valorem.	15 "
		Writing paper, all sorts, including ruled or printed forms and account and manuscript books and the binding thereof		Specific.	1 anna.
		Straw boards	cwt.	7 8 0	15 per cent.
100	21	Trade catalogues and advertising circulars imported by packet, book, or parcel post.			Free
100 A	21A	Postage stamps, whether used or unused			Free.
		RAILWAY PLANT AND ROLLING STOCK.			
101	63	Railway materials for permanent way and rolling stock, namely,—		Ad valorem.	10 per cent.
		Sleepers, and fastenings therefor; bearing-plates, fish-bolts and nuts, chairs, interlocking apparatus, brake gear, shunting skids, couplings and springs, signals, turn-tables, weigh-bridges, carriages, wagons, traversers, rail removers, scooters, trolleys, trucks, and component parts thereof, switches, crossings, and the like material made of alloy steel; also cranes and water tanks, when imported by, or under the orders of, a railway company			
		Provided that for the purpose of this entry 'railway' means a line of railway subject to the provisions of the Indian Railways Act, 1890, and includes a railway constructed in a State in India and also such tram-ways as the Governor-General in Council may by notification in the *Gazette of India* specifically include therein.			
		Provided also that nothing shall be deemed to be dutiable hereunder which is dutiable under No. 37 or No. 93.			
102	93A	Component parts of railway materials, as defined in No. 101, namely, such parts only as are essential for the working of railways and have been given for that purpose some special shape or quality which would not be essential for their use for any other purpose	"	"	10 "
		Provided that articles which do not satisfy this condition shall also be deemed to be component parts of the railway material to which they belong, if they are essential to its operation and are imported with it in such quantities as may appear to the Collector of Customs to be reasonable.			
		YARNS AND TEXTILE FABRICS.			
103	65	Cotton piece-goods		Ad valorem	11 per cent
104	66	Cotton twist and yarn, and cotton sewing or darning thread	"	"	5 "
105	22	Second-hand or used gunny bags or cloth made of jute.		"	Free.
106	100	Yarns and textile fabrics, that is to say,—			
		Cotton thread other than sewing or darning thread, and all other manufactured cotton goods not otherwise specified	"	"	15 per cent
		Silk, twist and yarn, and manufactures of silk	"	"	15 "
		Haberdashery and millinery, excluding articles made of silk	"	"	15 "
		Hemp manufactures	"	"	15 "
		Hosiery, excluding articles made of silk	"	"	15 "

Serial number	Number in the Statutory Schedule	Name of articles	Per	Tariff valuation. Rs. A. P.	Duty.
		III.—ARTICLES WHOLLY OR MAINLY MANUFACTURED—*cont.*			
		YARNS AND TEXTILE FABRICS—*cont.*			
		Jute, twist and yarn and jute manufactures excluding second-hand or used gunny bags or cloth (*see* No. 108)	..	Ad valorem	10 per cent.
		Silk yarn, mills and warps, and silk thread	..	"	15 "
		Woollen yarns, knitting wool and other manufactures of wool, including felt.	..	"	15 "
		All other sorts of yarns and textile fabrics, not otherwise specified	..	"	10 "
108 A	108A	Silk goods used or required for medical purposes, namely, silk ligatures; elastic silk hosiery, elbow pieces, thigh pieces, knee caps, leggings, socks, anklets, vestings, suspensory bandages; silk abdominal belts, silk sutchar tubes, and silked silk.	..	"	15 "
107 A	46A	Silk mixtures, that is to say, (*a*) fabrics composed in part of some other textile than silk and in which any portion either of the warp or of the weft but not of both is silk; (*b*) fabrics not being silk on which silk is superimposed such as embroidered fabrics; (*c*) articles made from such fabrics and not otherwise specified (*see* No. 108A).	..	"	20 "
107 B	134	Silk piece-goods and other manufactures of silk, not otherwise specified (*see* Nos. 106A and 107 A)	..	"	30 "
		Upon the following articles, duty will be charged, at the rate of Serial No. 107 A, or No. 107 B, whichever is applicable, on the basis of the following valuations:—			
		Silk piece-goods (white or coloured, plain or figured and all widths, from Japan and China (including Hongkong)—			
		Japan—			
		Pu, all kinds, including Habutai, Shoji (Thaun, Jonken and Nankin, and including striped, printed, woven so called (*i.e.*, swivel weave-work or Khakha embroidered), embossed and pineapples.	lb	21 4 0	
		Satins, Taffetas and Kohakus, all kinds including striped, printed, woven so-called (*i.e.*, swivel weave-work or Khakha embroidered), and embossed.	"	23 0 0	
		Twill, all kinds	"	20 0 0	
		Jamva (gold embroidered)	"	22 4 0	
		Fugi and Boeki, all kinds	"	12 0 0	
		Fancies, printed and woven so-called (*i.e.*, swivel weave-work or Khakha embroidered), including Georgettes, crepes, nions and gauze	"	20 0 0	
		Embroideries and embroidered piece-goods, excluding Burmese sarees	..	42 0 0	
		Shawls, dhotis, handkerchiefs, hosiery, mufflers and sarees, excluding Burmese sarees	..	40 0 0	
		Depatias and China silk patkas	"	17 0 0	
		Burmese sarees—(*a*) Fuji or Habutai ..	"	34 0 0	
		(*b*) Other kinds ..	"	40 0 0	
		Cotton and silk mixed satins, embroidered..	"	10 0 0	
		Cotton and silk mixed satins, other kinds ..	"	6 0 0	
		Cotton and silk mixed hosiery	"	25 0 0	
		Cotton and silk mixed Fugi and Boeki, all kinds	"	10 0 0	
		Silk Prints	"	12 0 0	
		China (including Hongkong but excluding Canton)—			
		Honans, all kinds, and pathas	"	7 0 0	
		Shantungs and Tussores, all kinds, including pathas.	"	4 8 0	
		Carded, all kinds, excepting white cards ..	"	5 0 0	
		White cards, all kinds	"	10 8 0	
		Crepe, gauze, and pai all kinds	"	21 0 0	
		Satins and fancies, all kinds, including lenogies and stripes, Taffetas and Pagris, all kinds	"	21 8 0	
		Fugi and Boeki, all kinds	"	10 0 0	
		Canton, all kinds	"	Ad valorem	
		Silk piece-goods apparel and other manufactures of silk not otherwise specified	"	"	

Serial number	Number in the Statutory Schedule	Names of articles	Per	Tariff valuation	Duty.
		III.—ARTICLES WHOLLY OR MAINLY MANUFACTURED—*cont.*		R. A. P.	
		MISCELLANEOUS.			
108	63	Aeroplanes, aeroplane parts, aeroplane engines, aeroplane engine parts and rubber tyres and tubes used exclusively for aeroplanes	..	Ad valorem.	2½ per cent
109	28	Art, the following works of:—(1) statuary and pictures intended to be put up for the public benefit in a public place, and (2) memorials of a public character intended to be put in a public place, including the materials used or to be used in their construction, whether worked or not.	..	..	Free.
110	131	Art, works of, excluding those specified in No 108.	..	Ad valorem	10 per cent.
111	136	Bangles—			
		Celluloid, glass, &c., with and without border (rubber) rings excluding coils	dozen pairs	1 14 0	15 "
		" (rubber) rings excluding coils	"	0 6 0	15 "
		" other sorts	"	Ad valorem	15 "
112	24	Books, printed, including covers for printed books, music sheets and plans, proofs, music and manuscripts.	..	..	Free
113	102	Brushes and Brooms	..	Ad valorem.	15 per cent.
114	103	Building and Engineering materials, including asphalt, bricks, cement other than Portland cement, chalk and lime, clay other than China clay (*see* No 116), pipes of earthenware, tiles, firebricks not being component parts of any article included in No 87 or No 101, and all other sorts of building and engineering materials not otherwise specified including bitumen and other insulating materials.	..	..	15 "
		Portland cement	cwt.	2 12 0	15 "
115	104	Card on	..	Ad valorem.	15 "
116	123	China clay	ton	56 0 0	15 "
117	105	Cinematograph Films—			
		Exposed standard positive films, new or used ..	foot	0 4 0	15 "
		Other films		Ad valorem.	15 "
118	106	Cordage and rope and twine of vegetable fibre excluding coir yarn.	..	..	15 "
		Coir yarn	cwt.	12 8 0	15 "
118A	106A	Fireworks specially prepared as danger or distress lights for the use of ships.	..	Ad valorem	15 "
118	136	Fireworks not otherwise specified (*see* No 118 A).	..	"	30 "
119	107	Furniture, tanks and apparel, not otherwise described, for steam, sailing, rowing and other vessels.	..	"	15 "
121	156	Ivory, manufactured	..	"	30 "
122	137	Jewellery and jewels	..	"	30 "
123	46	Matches—			
		(1) In boxes containing on the average not more than 100 matches	Gross of boxes	..	1 8 0
		(2) In boxes containing on the average more than 100 matches	For every 2[illegible] matches or fraction thereof in each box, the gross of boxes	..	0 8 0
123 A	46-A	Undipped splints such as are ordinarily used for match making	lb	..	0 4 6
123 B	46-B	Veneers such as are ordinarily used for making match boxes, including boxes and parts of boxes made of such veneers.	"	..	0 6 0
124	108	Mats and matting	..	Ad valorem	15 per cent.
125	109	Oilcakes	..	"	15 "
126	110	Oilcloth and floor cloth	..	"	15 "
127	111	Packing—Engine and Boiler—all sorts, excluding packing forming a component part of any article included in Nos 87 88 and 101.	..	"	15 "
128	112	Perfumery, not otherwise specified—			
		Gowla, husked and unhusked	cwt.	50 0 0	15 "
		Kapurkachri (zedoary)	"	25 0 0	15 "
		Patch leaves (patchouli)	"	20 0 0	15 "
		Rose-flowers, dried	"	15 0 0	15 "
		All other sorts	"	Ad valorem.	15 "
129	113	Pitch, tar and dammar—			
		Coal pitch	cwt.	5 0 0	15 "
		Do tar	"	Ad valorem.	15 "
		Stockholm pitch	cwt.	10 0 0	15 "
		" tar	"	10 0 0	15 "
		Dammar Batu	"	7 8 0	15 "
		Other sorts	..	Ad valorem.	15 "

Serial number.	Number in the Statutory schedule	Names of articles	Per	Tariff valuation	Duty
		III.—ARTICLES WHOLLY OR MAINLY MANUFACTURED—*contd*		Rs. A. P.	
		MISCELLANEOUS—*contd*			
130	130	Pneumatic rubber tyres and tubes for motor cars, motor lorries, motor cycles, and motor scooters.	.	Ad valorem	30 per cent.
131	114	Polishes and compositions	..	..	15 ,,
132	54	Printing and Lithographing Material, namely, presses, type, ink, aluminium lithographic plates, brass rules, composing sticks, chases, imposing tables and lithographic stones stereo blocks wood blocks, half-tone blocks electrotype blocks, roller moulds, roller frames and stocks, roller composition, standing screw and hot presses perforating machines, gold blocking presses, galley presses, proof presses, arming presses, copper plate printing presses, rolling presses, inking machines ruling pen making machines, lead and rule cutters, type casting machines, type setting and casting machines, rule bending machines, rule mitreing machines, beveling machines, leads, wooden and metal quoins, shooting sticks and galleys, stereotyping apparatus, metal furniture, paper folding machines, and paging machines, but excluding paper (*see* No 89)	..	..	15 ,,
133	136	Prints, engravings and pictures, including photographs and picture postcards	..	..	30 per cent.
134	85	Racks for the withering of tea leaf	.	..	2½ ,,
135	113	Rubber tyres and other manufactures of rubber, not otherwise specified (*see* Nos. 108 and 130)	.	..	15 ,,
136	64	Ships and other vessels for inland and harbour navigation, including steamers, launches, boats and barges, imported entire or in sections Provided that articles of machinery as defined in No. 87 or No. 88 shall, when separately imported, not be deemed to be included hereunder	..	..	10 ,,
137	140	Smokers' requisites, excluding tobacco (Nos 28 to 30) and matches (No 123)	.	.	30 ,,
138	116	Soap	..	..	15 ,,
139	117	Starch and Farina	..	..	15 ,,
140	118	Stone and marble, and articles made of stone and marble	.	..	10 ,,
141	119	Toilet requisites, not otherwise specified ..	.	..	15 ,,
142	111	Toys, games playing cards and requisites for games and sports, excluding bird-shot.	..	..	30 ,,
		Bird shot .	Cwt.	25 0 0	30
143	120	All other articles wholly or mainly manufactured, not otherwise specified.	..	Ad valorem	15 ,,
		IV.—MISCELLANEOUS AND UNCLASSIFIED.			
144	25	Animals, living, all sorts	..	..	Free
144a	121	Coral	..	Ad valorem	15 per cent.
145	67	Pedder, bran and pollards	..	..	2½ ,,
147	26	Specimens illustrative of natural science, and models and unique coins.	..	..	Free
148	122	Umbrellas, including parasols and sunshades, and fittings thereto	..	Ad valorem.	15 per cent.
149	123	All other articles not otherwise specified, including articles imported by post *	..	..	15 ,,

* Under Government of India, Finance Department (Central Revenue), Notification No 109-I.-Cus.—25, dated the 11th March 1925, insignia and badges of official British and Foreign Orders are exempt from payment of import duty.

SCHEDULE III.—EXPORT TARIFF.

Number.	Names of articles.	Per	Tariff valuation.	Rate of duty.
	JUTE OTHER THAN RIMLIPATAM JUTE			Rs. A. P.
1	Raw jute—			
	(1) Cuttings	Bale of 400 lb	..	3 4 0
	(2) All other descriptions	,,	..	5 8 0
2	Jute manufactures when not in actual use as coverings, receptacles or bind rigs for other goods—			
	(1) Sacking (cloth, bags, twist, yarn rope and twine) ..	Ton of 2,240 lb.	.	20 0 0
	(2) Hessians and all other descriptions of jute manufactures not otherwise specified. *	,,	.	22 0 0

* Under Government of India Notification No. 1422, dated 17th November 1923 Jute rags such as are used for paper making are exempt from payment of export duty provided that the Customs Collector is satisfied that they are useless for any purpose to which cloth or rope is ordinarily put.

Number.	Names of articles.	Per	Tariff valuation	Rate of duty.
	RICE.		Rs. A. P.	Rs. A. P.
3	Rice, husked or unhusked, including rice flour, but excluding rice bran and rice dust, which are free	Indian maund of 82⅔ lb. avoirdupois weight.	..	0 3 0
	TEA.			
4	Tea	100 lb.	..	1 8 0
	RAW HIDES AND SKINS IF EXPORTED FROM BURMA			
5	(1) Arsenicated and air-dried hides—			
	(a) Cows (including calf skins)	Lb.	0 5 5	5 per cent.
	(b) Buffaloes (including calf skins)	,,	0 5 5	5 ,,
	(2) Dry salted hides—			
	(a) Cows (including calf skins)	,,	0 5 0	5 ,,
	(b) Buffaloes (including calf skins)	,,	0 3 0	5 ,,
	(3) Wet salted hides—			
	(a) Cows (including calf skins)	,,	0 4 0	5 ,,
	(b) Buffaloes (including calf skins)	,,	0 2 0	5 ,,
	(4) Goat and kid skins	Piece	1 4 0	5 ,,
	(5) Sheep skins	,,	0 10 0	5 ,,
	RAW HIDES AND SKINS IF EXPORTED FROM ANY PLACE IN BRITISH INDIA OTHER THAN BURMA.			
6	(1) Arsenicated and air-dried hides—			
	(a) Cows (including calf skins) .. Framed .. Unframed ..	Lb	0 11 0	5 ,,
		,,	0 7 5	5 ,,
	(b) Buffaloes (including calf skins) .. Framed .. Unframed ..	,,	0 3 0	5 ,,
		,,	0 4 0	5 ,,
	(2) Dry salted hides—			
	(a) Cows (including calf skins)	,,	0 5 5	5 ,,
	(b) Buffaloes (including calf skins)	,,	0 3 0	5 ,,
	(3) Wet salted hides—			
	(a) Cows (including calf skins)	,,	0 4 0	5 ,,
	(b) Buffaloes (including calf skins)	,,	0 2 5	5 ,,
	(4) Goat and kid skins	Piece	1 5 0	5 ,,
	(5) Sheep skins	,,	1 0 0	5 ,,

V. PANDRANG ROW,
Secretary to Government.

PUBLIC WORKS DEPARTMENT.

APPOINTMENTS.

Fort St. George, January 16, 1926.

Mr. R. McIntosh, B.A., Assistant Executive Engineer, Periyar subdivision, Madura, to officiate as Executive Engineer, South Presidency division, Madras.

The following notification of the Government of India is republished :—

DEPARTMENT OF INDUSTRIES AND LABOUR

PUBLIC WORKS BRANCH.

Simla, the 21st December 1925.

No. E-22—Messrs. U. S. Ramasundaram and A. S. Suryanarayana Rao have been appointed by the Secretary of State for India in Council to the Indian Service of Engineers in Madras as Assistant Executive Engineers on probation, with effect from the 1st October 1925.

NOTIFICATIONS.

Fort St. George, October 26, 1925
(G.O. No. 587 I.)

In G.O. No. 234 I., dated 25th June 1908, the Government issued instructions for the apportionment between irrigation and local funds of the cost of the construction and maintenance of bridges over irrigation canals and channels. It was then laid down in the first instruction that 'if the construction of a new irrigation channel interferes with an existing public right of way the cost of the construction and subsequent maintenance of the bridge, road, dam or other contrivance necessary to restore communication shall be met from irrigation funds.' The Government have now decided that the words 'subsequent maintenance' shall be taken to mean 'maintenance to a standard adequate to the requirements of normal road traffic from time to time', if the right of way interrupted was a road.

2. In the present case of the bridge over the Masulipatam canal at Chintaguntapalam, the cost of reconstructing the bridge to a standard sufficient for normal motor traffic will accordingly be borne from irrigation funds, if the canal crossed a previously existing road. It is presumed that this was the case since the present bridge was constructed by the Public Works Department

and the road is apparently a main road from Masulipatam to Chellapalle.

3. The Municipal Council should continue to maintain the road-way across the bridge when it is reconstructed and the cost of this should be borne from Municipal funds

Fort St. George, December 18, 1925.

Closure of the Dummagudem canal and the Godavari Eastern and Central Delta canals during the year 1926.

Name of canal	Date and hour of Closure	Date and hour of Re-opening.
GODAVARI NORTHERN DIVISION		
Dummagudem canal	15th March 1926 (6 a.m.)	10th June 1926 (6 p.m.)
GODAVARI EASTERN DELTA CANALS.		
1. Main canal	30th April 1926 (6 a.m.)	5th June 1926 (6 p.m.)
2. Commada canal		
3. Simalkota canal		
4. Mandapeta canal		
5. Ravur Manjur junction canal		
6. Coringa canal	22nd April 1926 (8 a.m.)	5th June 1926 (6 p.m.)
7. Injaram canal		
8. Bank canal		
GODAVARI CENTRAL DELTA CANALS.		
9. Main canal	15th April 1926 (6 a.m.)	15th May 1926 (6 p.m.)
10. Gannavaram canal		
11. Bank canal		
12. Billakurru canal		
13. Amalapur canal		
14. Bendamurlanka canal		

NOTE.—(i) The canals do not become navigable until 48 hours after reopening.

(ii) Traffic on the Amalapur canal below Mukkamala lock will be suspended from 15th January 1926 for Mukkamala lock bridge work.

Fort St. George, December 22, 1925.

[Closure of canals, 1926—Godavari Western Delta (West Godavari district.)]

In modification of the notification dated 1st December 1925, published on page 2349, Part I of the *Fort St George Gazette*, dated 8th December 1925, the canals in the Godavari Western delta will be closed as follows :—

	Date and hour of Closure	Date and hour of Re-opening.
	1926	1926.
1 Main canal	1st May 6 a.m.	31st May 6 p.m.
2 Junction	Do.	Do.
3. Ellore—		
(1) From head to 35th mile.	Do.	1st June 6 p.m.
(2) From 35/0 mile to 39/5 mile.	20th April 6 a.m.	Do.
(3) From 39/5 mile to the end	1st May 6 a.m.	Do.
4. Vankayya Weyyeru canal	1st May 6 a.m.	31st May 6 p.m.
5. Old Weyyeru	Do.	Do.
6. Undi canal	Do	Do
7. Attili	Do.	Do.
8. Gostanadi and Velpur	Do.	Do.
9. Kaleruppuru	1st May 6 a.m.	31st May 6 p.m.
10. Narsapur	Do.	Do.
11. Bank canal	Do.	Do.

NOTE.—Item 6 (1)—The canal will be cross-bunded at the 35th mile on 20th April 1926

Item 3 (3)—The canal will be cross-bunded at mileage 39/5 on 1st March 1926

[Closure of canals, 1926—Kistna Eastern Delta (Kistna district).]

The canals will be closed and re-opened on the dates specified below :—

	Date and hour of Closure.	Date and hour of Re-opening.
	1926	1926.
1. Bandar canal	1st Feb 6 a.m.	6rd June 6 p.m.
2. Kyves canal	1st Mar. 6 a.m.	Do.
3. Ellore canal	15th Mar, 6 a.m.	Do.

Fort St. George, January 8, 1926.

It is hereby notified for general information that the Railway Board have sanctioned the construction by the agency of the Madras and Southern Mahratta Railway Company of a line of railway on the 5' 6" gauge from Nidadavolu to Narsapur, a distance of about 17 miles, and of a line of railway on the 5' 3½" gauge from Gudivada to Bhimavaram, a distance of about 41 miles.

The projects will be known as the Nidadavolu-Narsapur and Gudivada-Bhimavaram Railways respectively.

ACQUISITION OF LANDS.

Fort St. George, January 9, 1926.

Whereas it appears to Government that the lands specified below are needed for a public purpose, to wit, for providing sanitary drains to Government Hospital at Chittoor, notice to that effect is hereby given to all whom it may concern in accordance with the provisions of section 4, sub-section (1) of the Land Acquisition Act, 1894, as amended by Act XXXVIII of 1923. The Governor in Council hereby authorizes the Collector and his subordinates to exercise the powers conferred by section 4, sub-section (2) of the Act and appoints the Tahsildar, Chittoor, under section 5, clause (*c*) to perform the functions of a Collector under the Act.

Chittoor district, Chittoor taluk, Chittoor village,

	ACRS.
Wet, S. No. 618, belonging to Adikesamma Nayudu alias Adikesavulu Nayudu and Veeraswami Nayudu, bounded on the north by S. No. 621; east by S. No. 620; south and west by S No. 614.	0·03
Wet, S. No. 619, belonging to Adikesamma Nayudu alias Adikesavulu Nayudu and Veeraswami Nayudu, bounded on the south by S. No 616 wet; west by S. No. 620, north and east by S. No. 619	0·05
Total ..	0·08

Fort St. George, January 12, 1926.

Whereas it appears to Government that the lands specified below are needed for a public purpose, to wit, for the canal system of the Chevery-Mettur project, notice to that effect is hereby given to all whom it may concern, in accordance with the provisions of section 4 (1) of the Land Acquisition Act I of 1894, as amended by the Land Acquisition Amendment Act XXXVIII of 1923, and the Governor in Council hereby authorizes the Special Deputy Collector, Tanjore, and his subordinates to exercise the powers conferred by section 4 (2) of the Act and, under section 3 (*c*) of the Act, appoints the Special Deputy Collector, Tanjore, to perform the functions of a Collector under section 5-A of the Act. All persons interested in the lands are required to lodge before the Special Deputy Collector, Tanjore, within thirty days after the issue of this notification, a statement in writing of their objections, if any, to the proposed acquisition.

Tanjore district, Tanjore taluk.

No. 14 Pudupattanam village, Mukhasa Inam, Initial Survey, 1919.

Survey number.		Extent	Survey number		Extent
		acs.			acs.
Inam, dry, 11-1	..	0 36	Inam, dry, 61	..	2·60
,, 11-2	..	0 41	,, 57	..	8·10
,, 11-3	..	0 32	,, 56	..	3·00
,, 11-4	..	0 34	,, 59	..	1·10
,, 11-5	..	0·05	,, 60	..	0·05
,, 11-6	..	0·02	,, 61	..	10 00
,, 11-7	..	0·16	,, 62	..	6·70
,, 26-1	..	1 70	,, 53	..	0·95
,, 24-2	..	0 62	,, 52-2	..	10 30
,, 23 3	..	0 56	,, 46 1	..	7 60
,, 28-5	..	0 05	,, 34	..	7 60
,, 29-1	..	0 22	,, 30-1	..	2·40
,, 29-2	..	0·10	,, 32-3	..	0 01
,, 29-3	..	0·10	,, 32-4	..	0 03
,, 29-4	..	0·10	,, 32-5	..	0 06
,, 29-5	..	0·10	,, 33-5	..	0·07
,, 29-6	..	0 12	,, 32-7	..	0 09
,, 29-8	..	0 34	,, 33-8	..	0·10
,, 29-9	..	0 10	,, 32-9	..	0 13
,, 29-10	..	0 10	,, 31-1	..	0 18
,, 29-11	..	0·10	,, 31 2	..	2 06
,, 29-12	..	0 10	,, 31 3	..	0 36
,, 29-13	..	0·11	,, 31-4	..	0 06
,, 29-14	..	0·10	,, 31 6	..	0 02
,, 29-15	..	0·06	,, 31-8	..	0·16
,, 29-16	..	0·06	,, 31 7	..	0·64
,, 26-6	..	0 10	,, 31-8	..	0·46
,, 25	..	0 90	,, 31-9	..	0 46
,, 46-2	..	5 42	,, 31-10	..	1 42
,, 47-2	..	1 86	,, 31-11	..	1·04
,, 47-5	..	0 06	,, 31-12	..	0 45
,, 48	..	2 03	,, 31-13	..	0·45

No. 7. Velur village, (1) Mukhasa Inam, Initial Survey, 1921.

Dry, 60-4	..	0·33	Wet, 122-1	..	0·75
,, 60-5	..	0 02	Dry, 123	..	0·20
,, 60-7	..	0·14	,, 124-1	..	0 06
Wet, 54-1	..	0 16	,, 124-3	..	0·12
,, 61-5	..	0 17	,, 124-4	..	0·01
,, 54-3	..	0 14	,, 124-2	..	0 62
Dry, 59-1	..	0 40	Wet, 113-6	..	0 30
,, 59-2	..	0·05	,, 115-7	..	0 09
,, 59-3	..	0·07	,, 116-5	..	0 09
,, 59-1	..	0 05	,, 111	..	0 74
,, 59-5	..	0 22	Dry, 128-3	..	0 45
,, 59-6	..	0 26	,, 128-6	..	0 65
,, 59-7	..	0·13	Wet, 113-1	..	0 12
,, 59-8	..	0 32	,, 113-2	..	0 45
,, 59-9	..	0·12	,, 113-3	..	0 36
,, 59-10	..	0 22	,, 113-4	..	0·04
,, 59-11	..	0 55	,, 113-5	..	0 69
,, 59-12	..	0·65	,, 113-6	..	0 22
,, 72-6	..	0·11	,, 113-7	..	0 21
Wet, 74-3	..	0·40	Garden, 130-2	..	0·49
,, 74-4	..	0·06	Dry, 130-6	..	0·26
,, 74-5	..	0 06	,, 130-4	..	0 09
,, 75-3	..	0 40	,, 131-2	..	0·26
,, 75-4	..	0 51	Wet, 111-2	..	1·28
,, 75-5	..	0 15	,, 55-5	..	0 26
,, 75-6	..	0 21	,, 68-1	..	0 06
Dry, 78-2	..	0 65	,, 66-2	..	0 06
,, 78-4	..	0 27	,, 66-4	..	0 90
Wet, 76-5	..	0·37	Dry, 61-4	..	0 23
,, 78-3	..	0·13	,, 62-2	..	0 21
,, 121-1	..	0 26	,, 62-3	..	0·30
,, 121-2	..	0 14	,, 37-2	..	0·67

Velur village, Mukhasa Inam within municipal limits.

Municipal survey number		Extent	Municipal survey number		Extent.
		acs.			acs.
Wet, 527	..	0 15	Dry, 534	..	0·12
,, 528	..	0·32	,, 599	..	0 14
Dry, 530	..	0 76	,, 600	..	0·52
,, 531	..	0·29 67	,, 601	..	0 93
,, 532	..	0·15			

Whereas it appears to the Government that the lands mentioned below are required for a public purpose, to wit, for cutting a channel in the southern portion of the Agandu Cauvery right bank in the limits of Monaththattai village of Kulittalai taluk, Trichinopoly district, notice to that effect is hereby given to all whom it may concern in accordance with the provisions of section 4 (1) of the Land Acquisition Act I of 1894 as amended by the Land Acquisition Act XXVIII of 1923, and the Governor in Council hereby authorizes the Revenue Divisional Officer, Karur, his staff and workmen and the Executive Engineer, Kattalai Anicut Special Division, his staff and workmen to exercise the powers conferred by section 4 (2) of the said Act. In view of the urgency of the case, Government direct under section 17 (1) of the Land Acquisition Act that the provisions of section 5-A of the Act shall not apply.

Trichinopoly district, Kulittalai taluk, Monaththattai village.

	acs
Government, dry, R S No. 28-2 B (temporary subdivision), enjoyed by M N Rengaswamy Ayyar, bounded on the north by R S No 33-2 A (temporary subdivision); east by R S No 23, south and west by R.S. No. 24	0·63
Inam, dry, R S. No 29 A (temporary subdivision) enjoyed by Taluk Board, Kulittalai, bounded on the north by R S No 29 E (temporary subdivision); east by R.S. No 30, south by R S Nos 35 and 28, west by R.S No 28	0·29
Inam, dry, R S No 29 C (temporary subdivision), enjoyed by the Taluk Board, Kulittalai, bounded on the north by R S. No. 29 E (temporary subdivision), east by R.S. No. 28, south by R S Nos 28 and 28 D (temporary subdivision), west by R.S. No 23-3 E (temporary subdivision)	0·36
Government, dry, R.S. No 23-3 B (temporary subdivision), enjoyed by M. S. Viswanatha Rammier bounded on the north by R S No 23-3 A, east by R S No 29 C (temporary subdivision); south and west by R.S No 28	0·01
Inam, dry, R S No 31 E (temporary subdivision), enjoyed by Rajaswami, trustee Rengaswamy Karandan, bounded on the north by R S No 31 A (temporary subdivision), east, south and west by R S No 30	0 24
Government, dry, R.S No 37-3 B (temporary subdivision), enjoyed by Velambalammal, bounded on the north by R.S. No 37-3 A (temporary subdivision); east by R S No 37-4; south by R S No. 32; west by R S No 37-2 B (temporary subdivision)	0·02
Government, dry, R S No. 37-5 (temporary subdivision), enjoyed by Velambalammal, bounded on the north by R S No. 37-3 A (temporary subdivision), south by R S No 36, west by R S No 37-6	0·06
Private, patham, R.S. No. 38-1 F (temporary subdivision, enjoyed by Sultan Sahib, bounded on the north by R S. No. 38-1 A (temporary subdivision); east by R.S. No 39-3, south by R.S. No. 36; west by R S No 66-3 E (temporary subdivision)	0·07
Government dry, R S No 39-4, enjoyed by V M. Rengaswamy Ayyar, bounded on the north by R.S No 39-3 A (temporary subdivision); east by R S. No 29-5 B (temporary subdivision), south by R S No 40; west by R.S No 29-3 B (temporary subdivision)	0·28
Government, dry, R S. No. 187-3 B (temporary subdivision), enjoyed by Kasne Mathiyan, bounded on the north by R S No 40, east by Vaigaiettur village; south by R S. No 187-3 A (temporary subdivision); west by R S. No. 187-2 E (temporary subdivision)	0·07
Government, dry, R.S No. 34-4 B (temporary subdivision), enjoyed by Minor Gopalarathnam Ayyar, guardian, Sowrammal, bounded on its north and east by R.S. No 32; south by R S No 33 4 A (temporary subdivision); west by R S. No 33-2 E (temporary subdivision)	0 01
Inam, dry, R S No 135 A (temporary subdivision), enjoyed by President, Taluk Board, Kulittalai, bounded on the north and east by R.S. No. 28, south by R S No 135 E (temporary subdivision), west by R.S No 28	0·15
Inam, dry, R.S. No 135 C (temporary subdivision), enjoyed by President, Taluk Board, Kulittalai, bounded on the north and east by R.S No 30, south by R.S. No 135 B (temporary subdivision); west by R S, No. 30	0 24
Inam, dry, R.S. No. 135 D (temporary subdivision), enjoyed by President, Taluk Board, Kulittalai, bounded on the north by R S No 30; east by R.S No 33-1, south and west by R.S No. 135 E (temporary subdivision)	0 36
Government, dry, R S, No 37-1 E (temporary subdivision), trust property and enjoyed by Gopal Das and others bounded on the north and east by R S No 26; south by R.S No. 273 A (temporary subdivision); west by R S No. 26	0 11

	Acs.
Government, dry, R S. No. 37-1 B (temporary subdivision), enjoyed by M. K. Vaidyanatha Ayyar, bounded on the north by R S No 37-1 A (temporary subdivision); east by R S No 37-2 B (temporary subdivision); south and west by R S. No. 32	0·14
Government, dry, R.S. No 37-6 B (temporary subdivision), enjoyed by M K Vaidyanatha Ayyar, bounded on the north by R S No 37-7 B (temporary subdivision); south by R S No 36; west by R S No. 37-6 D (temporary subdivision) ..	0 06
Government, dry, R S. No 37-7 B (temporary subdivision), enjoyed by M. R Balasubramania Ayyar, bounded on the north by R S No 37 7 A (temporary subdivision); east by R S No 38-1; south by R S. No 36; west by R S No. 37-6 B (temporary subdivision)	0 18
Government, dry, R S No 39-5 B (temporary subdivision), enjoyed by M R. Balasubramania Ayyar, bounded on the north by R.S No. 39-6 A (temporary subdivision); east by R S No. 39 6 B, (temporary subdivision), and south and west by R S. No 39-4 (temporary subdivision) ..	0 12
Government, dry, R S. No. 33-6 B (temporary subdivision), enjoyed by M R Balasubramania Ayyar, bounded on the north by R.S. No 33; east by R S. No 33-8 B; south by R S. No 33-6 A, west by R S. No. 333-3 (temporary subdivision) ..	0·06
Government, dry, R S. No. 33-1 B (temporary subdivision), enjoyed by M R Balasubramania Ayyar, bounded on the north by R S. No 30; east by R S No 33-2; south by M S. No 33-1 A, west by R S No. 186 D, (temporary subdivision)	0 18
Government, dry, R S. No 33-3 B (temporary subdivision), enjoyed by Ayya Ayyar of Kadathur, bounded on the north by R S. No 32, east by R S No 33-4 B; south by R S No. 33-3 A; west by R S. No 33-2 B (temporary subdivision)	0·03
Government, dry R S. No 39-8 B (temporary subdivision), enjoyed by Ramanuja Ayyar, bounded on the north by R S No 39-3 A (temporary subdivision); east by R.S No 39-4; south by R.S. No 40; west by R S. No 38-1	0·06

Whereas it appears to Government that the undermentioned land is needed for a public purpose, to wit, for repairs to the Nangeri tank bund in Kattumalayanur village of the Tiruvannamalai taluk, notice is hereby given to all whom it may concern in accordance with the provisions of section 4 (1) of the Land Acquisition Act I of 1894 as amended by Act XXXVIII of 1923, and the Governor in Council hereby authorizes the Revenue Divisional Officer, Tiruvannamalai, to exercise the powers conferred by section 4 (2) of the Act. All persons interested in the land are required to lodge before the abovementioned officer within thirty days after the issue of the notification a statement in writing of their objection, if any, to the proposed acquisition Under sections 3 (*a*) and 5-A of the same Act the Governor in Council appoints the Revenue Divisional Officer, Tiruvannamalai, to perform the functions of a Collector under the same Act.

North Arcot district, Tiruvannamalai taluk, Kattumalayanur village.

	Acre.
R S No. 207-3 B belonging to Jayapala Nainar, bounded on the north and east by R.S No 3 A, south by R.S No. 206, west by R.S. No. 207-2	0·6

Whereas it appears to the Local Government that the land described below is required for a public purpose, to wit, for the formation of a bund to the supply channel of Uppukulam tangal of Uppukulam village in the taluk of Conjeeveram, Chingleput district, notice to that effect is hereby given to all whom it may concern in accordance with the provisions of section 4 (1) of the Land Acquisition Act, 1894, as amended by the Land Acquisition Amendment Act, 1923 (XXXVIII of 1923), and the Governor in Council hereby authorizes the P.W.D. staff, the Revenue Divisional Officer, Chinglepat, and his subordinates to exercise the powers conferred under section 4 (2) of the Act. All persons interested in the land are required to lodge before the above officer within thirty days after the issue of this notice a statement in writing of their objections, if any, to the proposed acquisition. Under sections 3 (*a*) and 5-A of the Land Acquisition Act I of 1894 as amended by the Land Acquisition Amendment Act XXXVIII of 1923, the Government appoint the Revenue Divisional Officer, Chinglepat, to perform the functions of a Collector under this Act.

Chinglepat district, Conjeeveram taluk, No 86, Uppukulam village.

	Acres.
Town survey No 1448-2, bounded on the north by S No 1448-1; south by S. No 1448-3, east by S No. 1445; west by S No. 1446-3	7¼

Hyder Shah Pakir mosque inam, present Dharmakartha mohammadans, Muhammad Abdul Karim Sahib and Abdul Salim Sahib, kudivaramdar, Sivasankara Mudaliyar.

F. B. EVANS,
Second Secretary to Government.

PAPERS PLACED AT THE DISPOSAL OF THE PRESS

BETWEEN 12TH AND 19TH JANUARY 1926.

INDUSTRIES—WHEATSHEAF—Accounts for 1924-25—Recorded
G O. No. 1745, Development, 5th December 1925 [1 s.]

FORESTS—NILAMBUR VALLEY FORESTS—Accounts for the year ending 31st March 1924—Audit report—Orders passed.
G.O No 1858, Development, 6th November 1925 [2 as.]

FISHERIES—CONSERVANCY—Accounts and Audit report—Year ending 31st March 1926—Recorded
G O. No 1512, Development, 27th October 1925. [2 as.]

LIBRARY—GOVERNMENT ORIENTAL MANUSCRIPTS—Report for the triennium 1922-23 to 1924-25—Recorded.
G O. No 24, Law (Education), 6th January 1926. [2 as.]

[*N B.—Copies of any of the foregoing papers can be obtained on payment of the prices noted in brackets against each on application to the Superintendent, Government Branch Press, Mount Road, Madras.*]

A. Y. G. CAMPBELL,
Chief Secretary.

MADRAS: PRINTED AND PUBLISHED BY THE SUPERINTENDENT, GOVERNMENT PRESS.

ഫോർട്ട് സെൻറ് ജോർജ്ജ് ഗസറ്റ്.

I-ാം ഭാഗത്തോട്ടുചേർന്ന സപ്ലിമെൻറ്

SUPPLEMENT TO PART I OF THE FORT ST. GEORGE GAZETTE.

JANUARY 19, 1926.

നമ്പർ 3.] ബുധനാഴ്ച : ജനുവരി 21-ാം. [വില, 4 ചക.

ഗവർമ്മെണ്ട് പരസ്യങ്ങളുടെ മലയാള തർജ്ജമ.

Malayalam Translations of Notifications by Government.

ലാ (ജനറൽ) ഡിപ്പാർട്ടുമെണ്ട്.

പരസ്യം.

ഫോർട്ട് സെൻറ് ജോർജ്, 1926 ജനുവരി 19-ാം.

നമ്പർ 76.—1923 മാർച്ച് 20-ാം തിയ്യതിയിലെ ഫോർട്ട് സെൻറ് ജോർജ് ഗസറ്റ് I-ാം ഭാഗം 327 മുതലുള്ള പുറങ്ങളിൽ കാണുന്ന ലാ ഡിപ്പാർട്ടുമെണ്ടുവക 209-ാം നമ്പർ പരസ്യത്തിൽ പ്രസിദ്ധപ്പെടുത്തിയ 1923 ലെ മദിരാശി മോട്ടാർവണ്ടി ചട്ടങ്ങളിൽ, 1914 ലെ ഇന്ത്യൻ മോട്ടാർവണ്ടി ആക്ട് (1914 ലെ 8) 11-ാം വകുപ്പിനാൽ നല്കിയിരിക്കുന്ന അധികാരപ്രകാരം, തുലോചന സഭയിലെ ഗവർണർ താഴെ പറയുന്ന ഭേദഗതി ചെയ്തിരിക്കുന്നു :—

ഭേദം.

1923 ലെ മദിരാശി മോട്ടാർവണ്ടി ചട്ടങ്ങളിലെ "ഉ" എന്ന സപ്ലിമെൻറിൽ താഴെ പറയുന്നതു 4-ാം കണ്ടിഷ്ണായി ചേർക്കണം, അതായതു :—

"4. (a) ക്ലച്ചി ചുമതല കൊണ്ടുപോകുന്ന കൈ പിള്ളയെ (2) എന്ന നിബന്ധനയിലെ ആവശ്യങ്ങൾക്കുവേണ്ടി ഒരു യാത്രക്കാരനായി കണക്കാക്കുന്നതല്ല.

(b) 12 വയസ്സിനു താഴെയുള്ള ഒരു കുട്ടിയെ പകുതി ക്ലിഷ്ടമായും വഹിക്കുന്നതായാൽ (2) എന്ന നിബന്ധനയിലെ ആവശ്യത്തിനു രണ്ടു കുട്ടികളെ ഒരു പകുതി യാത്രക്കാരനായി കരുതുന്നതാണ്."

വി. വി. കുരുവിള അയ്യർ,
തർജ്ജമ കൊടുപ്പുകാരൻ.

(A true translation)

P. V. KURUVILA,
Malayalam Translator to Government.

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Part I-A.—Local Self-Government.

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LOCAL SELF-GOVERNMENT DEPARTMENT.

LEAVE.

Fort St. George, January 19, 1926.

No. 21.—Major Greer Edmund Malcomson, I.M.S., leave on average pay for two months from the date of relief.

No. 22.—Lieutenant-Colonel Robert George Gibbon Croly, I.M.S., leave on average pay from the date of his relief by Lieut.-Col. E. W. C. Bradfield, O.B.E., I.M.S., up to 31st January 1926 (inclusive).

No. 23.—Major James MacGregor Skinner, I.M.S., leave on average pay for eight months and leave on half average pay for ten months from or after the 1st May 1926.

No. 24.—Lieutenant-Colonel William Beith John Scroggie, O.B.E., I.M.S., leave on average pay for eight months from or after the 20th March 1926.

CANCELLATION OF LEAVE.

No. 25.—Notification No. 1175 published on page 525 of Part I-A of the *Fort St. George Gazette*, dated the 27th October 1925, granting leave for seven months to Lieut.-Col S. A. Ruzzak, I.M.S., is hereby cancelled.

APPOINTMENTS.

No. 26.—Mr. James Alexander Hart, I.M.D., Medical Officer in charge of the Police and Sub-Jail Hospital, Koraput, to be in charge of the current duties of the Civil Surgeon, Vizagapatam Agency at Koraput, in addition to his own duties during the absence on leave of M.R.Ry. B. Iswaraya Avargal, M.B.C.M., from the 4th to the 17th January 1926 (both days inclusive).

No. 27.—M.R.Ry. Rao Sahib Tandalam Madhava Rao Avargal, B.A., L.R.C.P. & S. (Edin.), to act as District Medical Officer, Guntur, for thirteen days from the 4th January 1926, *vice* Major N. N. Mehta, I.M.S., granted leave.

No. 28.—Under sections 7 (3) and 11 of the Madras District Municipalities Act, 1920, the Government appoint the following persons to be Councillors of the Bezwada Municipal Council:—

(1) M.R.Ry. Rao Bahadur Korvelamudi Gopalakrishnayya Chandari Garu.
(2) M.R.Ry Rompicherla Venkatasawami Garu.
(3) The Reverend Ernest Scudamore Tanner
(4) M.R.Ry. Pottakamuri Rathayya Garu.
(5) ,, Suratha Lakshmaji Rao Nayudu Garu.

No. 29.—Under sections 7 (3) and 11 of the Madras District Municipalities Act, 1920, the Government appoint M.R.Ry. Rao Sahib Joseph Gnanayutham Swamidoss Nadar Avargal to be a councillor of the Tiruppattur Municipal Council.

No. 30.—Under sections 7 (3) and 11 of the Madras District Municipalities Act, 1920, the Government appoint Major Lionel Phillips to be a Councillor of the Trichinopoly Municipal Council.

No. 31.—Under sections 7 (3) and 11 of the Madras District Municipalities Act, 1920, the Government appoint Lieutenant William Lawie, I.M.S., to be a Councillor of the Trichinopoly Municipal Council.

POSTING.

No. 32.—Captain Tadepally Shankara Shastry, I.M.S., to the Government Hospital for Women and Children, Madras, to undergo training in Midwifery and Gynæcology for a period of three months.

NOTIFICATIONS.

No. 33.—In modification of notification No. 20, published on page 8 of Part I-A of the *Fort St. George Gazette*, dated 12th January 1926, the following revised lists of plague-infected areas are published :—

A.—In the Madras Presidency.

Taluk or town.

Bellary district—Hadagalli, Harpanahalli and Kudligi.
Coimbatore district—Kollegal and Pollachi.
Salem district—Dharmapuri and Hosur.
Nilgiris district—Coonamund.
Madura district—Periyakulam.
Ramnad district—Ramnad and Paramakudi
South Kanara district—Town—Mangalore.
Malabar district—Calicut Town—Calicut and Wynaad.

B.—Outside the Madras Presidency

[Infected localities—Districts and States, and Towns of 50,000 or more inhabitants.]

I. MYSORE STATE.

Districts—Bangalore, Hassan, Kolar, Mysore, Chitaldrong, Kadur, Shimoga and Tumkur.

II. BOMBAY.

Districts—Belgaum, Bijapur, Dharwar, East Kandesh, Ratnagiri, Satara, Sholapur and Thana.
Towns—Bombay and Karachi
Political charges—
States and Agencies—Kolhapur, Southern Mahratta Country States, Savanur State and Satara Agency.

III. THE PUNJAB.

Districts—Ambala, Gurgaon, Hissar, Hoshiarpur, Karnal, Ferozepur, Gujarat, Gujranwala, Gurdaspur, Sheikhupura, Rohtak and Sialkot.
Political charges—
Jind State and Patiala State.
Towns—Hissar, Gujarat, Sialkot and Ferozepur.

IV. BURMA.

Districts—Henzada, Insein, Kyaukse, Lower Chindwin, Meiktila, Myingyan, Pakokku, Prome, Shwebo, Southern Shan States, Thayawaddy and Yamethin.
Towns—Bassein and Rangoon.

V. THE UNITED PROVINCES.

Districts—Ahgarh, Azamgarh, Ballia, Basti, Barabanki, Benares, Etawah, Fatehpur, Ghazipur, Gorakhpur, Hardoi, Jalaun, Meerut, Mirzapur, Lucknow, Sitapur, Sultanpur, Jaunpur, Rae Bareli, Moradabad, Saharanpur and Unao.

VI. CENTRAL PROVINCES.

Districts—Akola, Amraoti, Betul, Buldana, Chindwara, Jubbulpur, Mandla, Nagpur, Narsingpur and Yeotmal.
Town—Yeotmal

VII. HYDERABAD STATE.

Districts—Aurangabad, Bidar, Bir, Gulbarga, Karimnagar, Nander, Nizamabad, Parbhani, Hyderabad City and suburbs and Warangal

VIII. BIHAR AND ORISSA.

Districts—Dharbanga, Shahabad, Patna, Monghyr, Muzaffarpur, Champaran and Saran.

IX. CENTRAL INDIA.

Malwa State.

Fort St. George, January 16, 1926
[G.O. Ms. No. 190, L. & M.].

No. 34.—The Government are pleased to direct that the fines imposed by magistrates in respect of offences under sections 23 (2) and 42 of the Madras Village Panchayat Act XV of 1920 shall be credited to the funds of the village panchayat concerned.

Fort St. George, January 12, 1926
(G.O. No. 175, L. & M.).

No. 35.—The question has been raised whether municipal servants can serve summons in connexion with municipal cases, issued by a Bench Court constituted under section 16 (1) of the Criminal Procedure Code. Under section 68 (2) of the Criminal Procedure Code the summons issued by such a Court can be served by a public servant. Section 356 of the Madras District Municipalities Act, 1920, declares that municipal servants shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code. Under section 4 (2) of the Criminal Procedure Code the term 'Public Servant' occurring in the Code has the meaning attributed to it by section 21 of the Indian Penal Code. In these circumstances the Government are advised that a municipal servant can be deputed to serve summons under section 68 of the Criminal Procedure Code.

Fort St. George, January 19, 1926.

No. 36.—Under section 60 (3) of the Madras Local Boards Act, 1920, the Government hereby notify that from and after the date of this notification the land described below measuring 556 square feet, be the same, a little more or less, in the Ambasamudram union of the Ambasamudram taluk, Tinnevelly district, shall be excluded from the operation of the Act.

Tinnevelly district, Ambasamudram taluk,
Melo Ambasamudram village.

	Cs.	Rs.
S. No 67, bounded on the north, east and south by S. No. 67, west by S. No. 248-1 & 2		556

No. 37.—Under section 60 (3) of the Madras Local Boards Act, 1920, the Government hereby notify that the plot of land measuring 1·22 acres described below and registered in the revenue accounts as path poramboke shall be excluded from the operation of the Act.

Tinnevelly district, Tiruchendur taluk,
Karungulal village.

	Acs.
S. No 128-4A, bounded on the north by S. No 128-5, east by S. No. 128-1 B, south by S. No. 709; west by No 130	1·22

ACQUISITION OF LANDS.

No. 38.—Under section 6 of the Land Acquisition Act, 1894, the Government hereby declares that the land mentioned below and measuring 1,616 square feet, be the same a little more or less, is needed for a public purpose, to wit, for connecting Kovilam Muthu Gramani street with Rama Pillai street, and, under sections 3 and 7 of the same Act, the Collector of Madras is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land. A plan of the land is kept in the office of the Collector of Madras and may be inspected at any time during office hours.

Madras district, Madras taluk, Vepery village.

	ca.	rr.
R.S. No 319, belonging to Mr. M. A. Asim Khan Sahib, I.M.D., bounded on the north by R.S. No 318, east by R.S. No 172; south by R.S. Nos 320-1 and 321, west by R.S. Nos. 318 and 320-1	1	234
R.S. No 320-1 part, belonging to Mr. Rangaswami Nayudu and Mr. Kuppuswami Nayudu, bounded on the north by R.S. No 319, east by R.S. No 266, south by R.S. Nos 320-2 and 328, west by R.S. No 320-1		144
R.S. No 266 part, belonging to Mr. Varathappa Chetti, bounded on the north by R.S. No 319, east by R.S. No 265 part, south by R.S. No. 328, west by R.S. No. 320-1		80
Total	1	818

No. 39.—Whereas it appears to Government that the lands mentioned below are needed for a public purpose, to wit, for connecting Muthurama Mudali street with Brodie's road, notice to that effect is hereby given to all whom it may concern in accordance with the provisions of sub-section (1) of section 4 of the Land Acquisition Act I of 1894, as amended by the Land Acquisition (Amendment) Act XXXVIII of 1923. The Government hereby authorise the Collector of Madras and his subordinates to exercise the powers conferred by section 4 (2) of the Act and under section 3 appoint the Collector of Madras to perform the functions of a Collector under section 5-A of the Act.

Madras district, Madras taluk, Mylapore division.

	Hds.	ca.	rr.
R.S. No 3527-1 part, belonging to Trustees of Kapaleeswarar temple, bounded on the north by R.S. No 3528; east by R.S. No 3509-1; south by R.S. No. 3527-1 part; west by R.S. No. 3539	0	5	49
R.S. No 3529 part, belonging to Mr. G. E. Sampath Chetti, bounded on the north by R.S. No. 36 o part; east by R.S. No 3509-1; south by R.S. No. 3527-1; west by R.S. No. 3539	1	7	36
R.S. No 3509-1 part, belonging to Municipal, (superintendence owner) Parthasarathy Pillai, bounded on the north by R.S. No 3509-1 part; east by R.S. Nos. 3509-2 and 3509-3, south by R.S. No 3510; west by R.S. Nos. 3527-1 and 3528	0	6	62
R.S. No 3509-2 part, belonging to Annakanna Ammal, bounded on the north by R.S. No 3509-2 part; east by R.S. No 3536, south by R.S. No. 3509-3; west by R.S. No 3509-1	0	4	00
R.S. No 3509-3, belonging to Annakanna Ammal and Muru Ammal, bounded on the north by R.S. No 3509-2, east by R.S. No 3536, south by R.S. No 3510; west by R.S. No. 3509-1	0	2	30

F. NOYCE,
Acting Secretary to Government.

NOTIFICATIONS BY COLLECTORS AND LOCAL AUTHORITIES.

Under section 61 (2) of the District Municipalities Act, 1920, the undermentioned site in the Tellicherry municipality and within the boundaries given below, be the same a little more or less, will be excluded from the control of the Municipal Council from and after the date of this notification :—

Survey No 19 of Thalayi desam—a part now subdivided as S. No 19/2 measuring 28 cents—bounded on all sides by S. No. 19/1 of Thalayi desam

H. R. PATE,
Collector.

Malabar Collector's Office,
1st December 1925.

Under section 61 (2) of the Madras District Municipalities Act V of 1920 the undermentioned land measuring about 12 cents, be the same a little more or less, in the Coonoor municipality and within the boundaries given below, will be excluded from the control of the Municipal Council, Coonoor, from and after the date of this notification :—

	CENTS.
S. No. A 119/C-4 C (part) bounded on the north by S. No. A 119 C-4 C (part); south and east by S. No. F 1; west by S. No A 119 C-4 C (part).. ..	12

C. D'A. CROFTON,
Collector.

Nilgiri Collector's Office,
9th January 1926.

Under section 12 (5) of the Madras Local Boards Act, 1920, M.R.Ry. G. Simhachalam Pantulu Garu is declared to have been elected as Vice-President of the Guntur District Board.

P. ETHIRAJULU NAYUDU,
President.

Guntur District Board Office,
9th January 1926.

Under the rules for the election of presidents and vice-presidents of local boards M.R.Ry. Karancherry Komau Nayar Avargal has been duly elected as Vice-President of the Malabar District Board.

V. MADHAVA RAJA,
President.

Malabar District Board Office,
8th January 1926.

Under section 47 of the Madras Local Boards Act, 1920, and under rule 4 of the rules for the election of members of the district board by taluk boards, the following gentlemen have been deemed duly elected as members of the District Board of Guntur by the Repalle Taluk Board :—

M.R.Ry. Ravu Venkatrayasarmgar.
" Manthena Subbaraju Garu.
" Velagapudi Lingayya Garu.

P. APPAYYA,
President.

Repalle Taluk Board Office,
11th January 1926.

Under rule 7 (1) of the rules for the election of municipal councillors M.R.Ry Mahommad Abdul Ghani Saheb Bahadur is deemed to have been duly elected as Councillor for Ward No. IX in Ellore municipality His term of office shall expire on the forenoon of 1st November 1926.

B. VENKATARAMAYYA NAYUDU,
Chairman.

Ellore Municipal Office,
13th January 1926

Under rule 23 (a) of the rules for the conduct of elections of municipal councillors, M.R.Ry. Samiva Pillai alias Poovatha Kavundar Avargal is declared to have been duly elected as a Councillor for Karungalpalayam ward of the Erode municipality His term of office will expire by the 1st November 1926.

V. I. DAVID,
Vice-Chairman in charge under section 18 (2).

Erode Municipal Office,
9th January 1926.

Under section 12 of the District Municipalities Act and under the rules for the election of chairmen and vice-chairmen, M.R.Ry. W. S. Ramalingam Mudaliyar Avargal has been duly elected as Chairman of this Council in the casual vacancy caused by the demise of M.R.Ry. Diwan Bahadur W. Vijiraghava Mudaliyar Avargal.

P. VENKATASWAMI NAYUDU,
Presiding Councillor.

Walajapet Municipal Office,
6th January 1926.

Under the powers vested in rule 12 of G.O. No. 1784 M., dated 26th November 1920, the Subordinate Judge of Trichinopoly has declared in his order in O.P. No 14 of 1925 on the file of his Court on 23rd December 1925 that the election of M.R.Ry. T. V. Swaminatha Sastrigal, L.M.S., as Municipal Councillor for Ward No 7, published on page 465 of Part I-A of the *Fort St. George Gazette*, dated 22nd September 1925, is void, and M.R.Ry. S. Mariuscomi Pillai Avargal is declared elected as Municipal Councillor for Ward No. 7. His term of office will continue up to 1st November 1928.

P. RATNAVELU TEVAR,
Chairman.

Trichinopoly Municipal Office,
15th January 1926.

LATE NOTIFICATION.

LOCAL SELF-GOVERNMENT DEPARTMENT.

APPOINTMENTS.

Fort St. George, January 19, 1926.

No 40.—Under section 9 (4) (a) of the Madras Local Boards Act, 1920, the Government appoint M.R.Ry. P. Ponnayya Avargal and Muhammad Qadir Muhi-ud-din Khan Sahib Bahadur, M.L.C., to be members of the Nellore District Board.

F. NOYCE,
Acting Secretary to Government.

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Part I-B.—Educational.

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LAW DEPARTMENT.
(Education.)

LEAVE.

Fort St. George, January 9, 1926.

No. 8.—Miss E. Schofield, Superintendent, Government Secondary and Training School, Cannanore, leave on average pay on medical certificate for three months from 10th November 1925 and leave on half average pay for one month in continuation thereof.

Fort St. George, January 12, 1926.

No. 9.—Mr. W. E. Smith, Professor of Chemistry, Presidency College, leave on average pay for five months in continuation of the summer vacation of the College.

APPOINTMENTS.

No. 10.—Under section 5 of the Madras Elementary Education Act, 1920, the Government are pleased to appoint Mohammad Murthaza Ali Khan Sahib Bahadur, to be a member of the District Educational Council, Vizagapatam, *vice* Munshi Sheik Mowla Sahib Bahadur deceased.

No 11.—Under section 5 of the Madras Elementary Education Act, 1920, the Government are pleased to appoint Miss Victoria C. Joshua to be a member of the District Educational Council, Guntur, *vice* Mrs. N. Lakshminarasamma Guru resigned.

NOTIFICATIONS.

Fort St. George, January 5, 1926.

No. 6.—Authors, publishers and others who may desire to present works to the British Museum are informed that the Registrar of Books, Madras, will arrange to forward presentation copies to the Trustees of the British Museum. Cases or parcels of books intended for despatch should be addressed to the Trustees of the British Museum, care of the Registrar of Books, Madras, accompanied by a letter stating the contents and requesting the Registrar to forward the cases or parcels.

Fort St. George, January 9, 1926.

No 12.—Under section 5 of the Madras Elementary Education Act, 1920, the undermentioned persons have been elected to be members of the District Educational Council, Madura, by the Taluk Board, Palni:—

M.R.Ry K. Ramaswami Pillai Avargal.
" S. Muttuswami Madaliyar Avargal.

No. 13.—Under section 5 (1) of the Madras Elementary Education Act, 1920, the Government are pleased to authorise the District Educational Council, North Arcot, to elect its President from among its own number subject to their final approval.

Fort St. George, January 11, 1925.

No. 14.—Under section 5 of the Madras Elementary Education Act, 1920, M.R Ry M. Ponnuswami Pillai Avargal has been elected to be a member of the District Educational Council, Ramnad, by the Taluk Board, Sivaganga, *vice* M.R.Ry Rao M. T. U. Thiagaraja Chettiyar Avargal

ACQUISITION OF LAND.

Fort St. George, January 8, 1926.

Whereas it appears to the Government that an extent of 6 acres 50 cents as per details given below, situated within the limits of Chidambaram municipality, South Arcot district, is needed for a public purpose, to wit, for play-ground for the Ramaswami Chettiyar's Town High School, Chidambaram; notice to that effect is hereby given to all whom it may concern in accordance with the provisions of section 4 (1) of the Land Acquisition Act of 1894 as amended by the Land Acquisition (Amendment) Act XXVIII of 1923. The Government hereby authorize the Revenue Divisional Officer, Chidambaram and his subordinates to execute the powers conferred by section 4 (2) of the Act and under sections 3 (*c*) and 5-A appoint the Revenue Divisional Officer, Chidambaram, to perform the functions of a Collector under the Act. All persons interested in the land are required to lodge before the above-mentioned officer within 30 days after the issue of the notification a statement in writing of their objections, if any, to the proposed acquisition.

South Arcot district, Chidambaram taluk, Chidambaram village (Chidambaram municipality).

	ACS.	CS.	RS.
Ward No II, block No. 4, Government, dry, T S. No 131, belonging to Sri Ananthaeswaraswami, bounded on the north by No. 132-2; east by No 403; south by Nos 274-1, 276-1, 276-1 and 403; west by No 148-3.	0	24,790	
Ward No II, block No. 4, Government, dry, T.S. No 132-1 B, belonging to Sri Ananthaeswaraswami, bounded on the south by No. 132-1 A, east by No. 403-3, south by Nos. 132-2 and 154-1; west by Nos. 132-2 and 148	1	97,189	
Ward No II, block No 4, Inam, dry, T.S. No 132-2, belonging to Sri Ananthaeswaraswami bounded on the north by No. 132-1 B, east by Nos. 132-1 B, 404-1 and 403-1; south by Nos 131, 403 and 404, west by Nos. 148 1 and 145-2	2	2,401	
Ward No II, block No 4, Government, dry, T.S. No 146-1, belonging to Sri Ananthaeswaraswami, bounded on the north by No. 132 1 B; east by No 132-2; south by Nos 146-2 and 168, west by Nos 146 and 178	0	11,988	
Ward No II, block No 4, Inam, dry, T.S. No 145-2, belonging to Sri Ananthaeswaraswami, bounded on the north by No 145-1; east by No. 132-2; south by No 145-3; west by Nos 145-1, 188 and 145-4	0	14,588	
Ward No II block No. 8, Government, dry, T S No 145-3, belonging to Sri Ananthaeswaraswami, bounded on the north by No. 145-2; east by No 131; south by No 212; west by Nos. 188-2, 221-2 and 270-2	0	5,280	
Ward No II block No 8, Government, dry, T.S. No 116-1, belonging to Sri Ananthaeswaraswami, bounded on the north by No 148, east by No. 145-2; south by Nos. 188-2, west by No. 189-1	0	1,728	
Ward No. II, block No 8, Government, dry, T S No. 188, belonging to Sri Ananthaeswaraswami, bounded on the north by No. 116-1; east by No 116-2; south by No. 145-4; west by No 187	0	2,871	
Ward No II, block No. 7, Government, dry, T S No 189-2 belonging to Kanjitapada Mudali, bounded on the north by No. 145-1; east by No 145-3; south by No. 221-2; west by No 189-1	0	660	
Ward No II, block No 7, Government, dry, T S. No. 276-2, belonging to Chakrapani Pillai bounded on the north by No. 221-2; east by No 145-3; south by No 273; west by No 270-1	0	409	
Ward No. II, block No. 7, Government, dry, T.S. No. 274-1, belonging to Muthu Padayachi and Thaikamma, bounded on the north by No 131, west by No 276-1; south by No 274-2, west by No 279	0	2,764	
Ward No. II, block No 7, Government, dry, T S. No 276-1, belonging to Soora Chetti bounded on the north by No. 131; east by No. 276-1; south by No. 276-2, west by No. 274-1	0	1,880	
Ward No II, block No 7, Government, dry, T S. No 276-1, belonging to Chinnaswami Padayachi, bounded on the north by No. 131; east by No 403; south by No 276-2; west by No 276-1	0	2,109	
Ward No II, block No 8, Government, dry, No. 402-1, belonging to Chinnathambi Padayachi, bounded on the north by No 404-1; east by Nos 403 1 and 188-2, south by No. 402-2; west by No 404	0	61	
Ward No II, block No 8, Government, dry, No 404, belonging to Sobber and Lakinayaka Ammal, bounded on the north by No 132-2, east by Nos. 403-1 to 403-4 and 402-1; south by No 403-2; west by No 403	0	70,187	
Ward No II, block No 8, nattam private, No. 403-1, belonging to Kuppuswami Ayyar and Meenakshi Ammal, bounded on the north by No 403-1, east by No. 403-2; south by Nos 403-2 and 402-1; west by No. 401	0	1,361	
Ward No. II, block No 8, nattam private, No. 403-1, belonging to Subbier and Raya Subramania Ayyar, bounded on the north by No. 403-1, east by No. 403-2, south by No 403-1; west by No. 404	0	1,792	
Ward No II, block No 8, nattam private, No 403-1, belonging to Venkatarama Ayyar, bounded on the north by No 403-1, east by No. 403-2, south by No 404-1; west by No. 401	0	832	
Ward No. II, block No 8, nattam private, No. 403-1, belonging to Lekanayaki Ammal, bounded on the north by No 403-1; east by No. 403-2; south by No. 402-1; west by No 404	0	1,857	
Ward No II, block No. 8, nattam private, No. 403-1, belonging to N. Subramania Ayyar, bounded on the north by No. 403-1; east by No. 403-2, south by No 403 1; west No. by 401	0	1,775	
Ward No II, block No. 8, nattam private, No. 403-1, belonging to Sunderesa Ayyar and Krishna Ayyar, bounded on the north by No. 401-1; east by No 403-2; south by No. 402-1; west by No. 404	0	3,715	
Ward No II, block No 8, nattam private, No. 401-1, belonging to Arumugiala Saiti, bounded on the north by No 402-1; east by No. 403-2; south by No. 403-1; west by No. 404	0	1,942	
Ward No II, block No. 8, nattam private, No. 402-1, belonging to Gopala Ayyar bounded on the north by No 403-1; east by No. 402-2; south by No. 401-1; west by No 404	0	2,311	
Ward No II, block No. 8, nattam private, No. 403-1, belonging to Visnatha Ayyar, bounded on the north by No 402-1, east by No 403-2; south by No 402-1, west by Nos 404 and 132 2	0	8,375	
Ward No. II, block No 8, nattam private, No. 404-1, belonging to Swaminada Ayyar, bounded on the north by No 403-1; east by No 404-2; south by No. 403-1, west by No. 132-2	0	3,883	
Ward No. II, block No. 8, nattam private, No. 403-1, belonging to Sri Sankaracharier Mutt, bounded on the north by No 132-1 B; east by No. 403-2, south by No. 404-1; west by No. 132-1 B	0	6028	
Total ..	6	22,060	

V. T KRISHNAMA ACHARIYAR,
Secretary to Government.

MISCELLANEOUS NOTIFICATIONS.

EXTENSION OF LEAVE.

Miss M. F. Prager, Inspectress of Girls' Schools, officiating in the Ceded Districts Circle, is granted an extension of leave on average pay for twenty-six days from 24th December 1925.

R. LITTLEHAILES,
Director of Public Instruction.

Madras, 7th January 1926.

GOVERNMENT EXAMINATIONS.

GOVERNMENT TECHNICAL EXAMINATIONS, APRIL 1926.

Notice is hereby given that the Government Technical Examinations in the following subjects, according to the Higher and Lower grades, will be held on the 2 th April next and subsequent days, *the Oral and Practical test in Typewriting (Higher grade) being conducted after this date* in accordance with a notice that will be published in due course in Part I-E of the *Fort St. George Gazette* :—

[For information as to the conditions of admission candidates are referred to the notification regulating the Government Technical Examinations and to the Commissioner's "Notice regarding permission to appear," published in the issue of the *Fort St. George Gazette*, dated 15th December 1925.]

COMMERCE.

	Lower.	Higher.
Book-keeping.		
Theory and Practice of Commerce.	Do	Do.
Banking	Do.	Do.
Commercial Geography ..	Do	Do
Shorthand (English) * ..	Do.	Do.
Vernacular Shorthand (Tamil, Telugu, Malayalam and Kanarese)	Do.	Do
Typewriting †	Do.	Do.

2. The following are the centres at which the *Written* examination will be held in the above subjects :—

Alleppey.	Kurnool
Amalapuram.	Madras.
Anantapur.	Madura.
Bangalore	Mangalore.
Bellary.	Masulipatam.
Berhampur.	Mysore.
Bezwada.	Morsam.
Bhadrachalam.	Negapatam.
Cahout	Nellore.
Chingleput.	Ootacamund.
Chittoor.	Palghat.
Coconada.	Rajahmundry.
Coimbatore.	Salem.
Cuddalore.	Srivilliputtur.
Cuddapah.	Tanjore
Ernakulam.	Tinnevelly.
Guntur	Trichinopoly
Hyderabad (for Shorthand and Typewriting only).	Trichur.
	Trivandrum.
Kumbakonam.	Vellore.
	Vizagapatam.

N.B.—Should the number of candidates who have applied to be examined at any one of the above centres fall short of *fifty*, the candidates that selected that centre must be prepared to proceed, at their own expense, to the nearest centre where the examination may be held. Timely notice will be given to the candidates concerned.

* Candidates coming up in Shorthand (on the Pitman's System) should adopt the system according to the New Era Edition Candidates will be allowed to transcribe their shorthand notes with a typewriter, they must bring with them their own typewriters for this purpose.

† Candidates coming up in Typewriting must bring with them their own typewriter—the Remington, Remington Portable, New Model Remington No. 12, Yale, New Century, Smith Premier Densmore, Empire, Underwood, Underwood Portable, Oliver, Armstrong, Standard Folding, Stearns Visible, Sun Typewriter, Salter, Fox Visible, Victor Typewriter Model Nos. 3 and 10, Monarch, Wyckstock Standard Visible, Noiseless, L. C Smith & Bros., Royal Standard No. 10, Mills, Mercedes, Rex Visible, Demountable, Elite, Imperial or British Empire Type-writer machines The candidates will be examined on *machines*, but at least every four candidates for the Lower grade and at least every two candidates for the Higher grade must have one machine among them.

If a candidate who belongs to one Native State selects a centre in another Native State, he should submit his application for admission to the examination through the educational authorities of the State to which the centre selected belongs, so that they may have an opportunity of disallowing the selected centre and directing the candidate to select a centre in the State of which he is a resident. When objection is not taken, candidates may conclude that their names will be registered for examination at the centres mentioned by them in their applications.

3. No notice will be taken of the application of any candidate who selects a centre which is not in the above list, and no candidate will be allowed to name more than one centre. No candidate will on any account be allowed to change the place of examination entered in his application, *which must invariably be the place where he is employed or ordinarily resides or should it not be a centre, the place nearest to it where the examination is held*. A candidate appearing for examination at a centre other than the one mentioned by him in his application must be prepared to have his examination annulled.

4. In addition to the above centres, the Commissioner will be prepared to arrange for the holding of the *Written* examination in any of the subjects mentioned at any other place if he is satisfied that not fewer than *fifty* candidates are likely to offer themselves for examination, and it is advisable to make such place a centre. Applications for the inclusion of such place or places in the list of centres should be made to the Commissioner through the local educational or other authorities concerned before the 23rd January. Ordinarily, however, only one place will be constituted a centre for each district.

5. The oral and practical examinations in Typewriting (Higher grade) will be held at those places only where satisfactory arrangements can be made for the conduct of such examinations.

6. Candidates whose examinations, either written or oral and practical, cannot be arranged for at any place must, *at their own expense*, proceed to Madras or to the nearest centre where they are held in the subjects in which they appear.

7. Heads of institutions are requested to see, before the certificate at the foot of the application is signed by them, that their institution has been recognised by the Director of Public Instruction, Madras, or by the Director of Industries, Madras, as fitted to impart instruction in the *Technical* subjects and for the grades in them brought up by their *pupils*.

N.B.—Heads of institutions recognised for *General Education only* should not sign the certificate at the foot of the application form filled in by any of their pupils coming up for any of the Technical examinations

8. All pupils coming up from the same institution must select the same centre, and the applications of all of them should be forwarded together (along with a covering letter stating the number of applications) by the head of that institution, no application of any *private* candidates being enclosed with these applications

9. Candidates must send in their applications made out in English on *printed forms so that they may reach the Commissioner's office on or before the 31st January, after which date no application will be received.* Only one form of application should be used by each candidate, although he may bring up several subjects and come up for different grades.

10. Candidates in the mofussil should obtain the required application forms from the treasury of the taluk in which they are resident or of the district to which they belong. Candidates in Mysore, Hyderabad, Travancore, Coorg and Cochin States should obtain the same from the Resident's Treasury and those of Pudukkottai from the Political Agent for Pudukkottai, Trichinopoly Candidates who are residents of Madras should apply for application

orms at the office of the Commissioner for Government Examinations, Cathedral Post office (Madras), and not to the Collector of Madras.

N.B.—No notice will be taken of any application from candidates in the mufassal requesting to be supplied with application forms from this office.

11. The following is the scale of fees to be paid by candidates for admission to the examinations:—

	Lower.	Higher.
	Rs.	Rs.
For each subject ..	6	12

N.B.—No candidate will be permitted to come up for examination in more than one grade in the same subject at the same time.

12. The prescribed fee must be paid in every case into a Government Treasury, or, if at Madras, into the Imperial Bank of India, and the receipt given by the Treasury Officer or the Imperial Bank of India attached to the application, which must in every case reach the Commissioner's office on or before the 31st January. *On no account will the fee be received by the Commissioner's office whether sent in cash or by Post Office orders. No application will be registered unless it reaches the Commissioner's office by the date prescribed.*

NOTE.—*At Madras, in the case of all pupils, the fees should be collected by the Headmaster and sent in a lump sum to the Imperial Bank of India together with two lists of the pupils, one of which will be returned by the Bank and the other signed and returned to the Headmaster. This latter list should be forwarded to this office along with the applications of the candidates. The necessary forms for this purpose will be supplied by this office to Headmasters on application.*

13. In submitting an application for admission to any examination the candidate will be deemed to have given an undertaking that he will abide by all the rules now in force or those to be brought into effect hereafter in respect of that examination including the following:—No revaluation of answer papers is permissible.

14. Each application should be sent direct to the undersigned, post-paid, superscribed and addressed as follows, the receipt for the fee paid *being securely fastened to it*:—

[*Application for admission to the Government Technical Examinations.*]

To the Secretary to the Commissioner for
Government Examinations,
Cathedral Post Office (Madras).

N.B.—Candidates anxious to assure themselves that their applications have been received should enclose *an addressed postcard in their respective applications*. The postcards should bear the sender's address only, and no other writing. Such postcards will be returned to them in due course with the 'Received' stamp of the office impressed upon them. No other form of acknowledgment except that required by the Postal rules regarding registered covers can possibly be given nor will any notice be taken of any letter from any candidates inquiring whether his application has been received. *Insufficiently stamped covers will be rejected.*

15. Candidates should write their names, their father's names and their house names *distinctly* and *in full* in their applications and give their *addresses in full* also; if 'Other Hindus' they should state in column 3 of their applications whether they are 'Non-Brahman Caste Hindus,' 'Adi-Dravidas' or 'Adi-Andhras'. Applications defective in any particular will be returned.

NOTE.—*The occupation or profession of candidates, or the appointments held by them should invariably be stated in full in column 10 of their applications.*

16. *The fees paid will, in no case whatever, be refunded nor will it be renewed, for a subsequent examination. Neither will any excess fee that may have been inadvertently paid be returned. Candidates are warned to study the notification carefully and satisfy themselves, before remitting their fees, that they fulfil the prescribed conditions of admission to the examinations and that they can, if necessary proceed, at their own expense, beyond the limits of the examination centre selected by them, for the purpose of undergoing the Written or the Oral and Practical examinations.*

17. Subject to any change that it may be necessary or convenient to make in the arrangements, the Written examinations will be conducted in the order of time and subjects shown in the following table:—

Monday, 26th April 1926

Hour.	Subject and grade.	Sub division.
10 a.m. to 10-10 a.m.	Shorthand (English or Vernacular) (H).	1st paper—Dictation.
10-10 a.m. to 12-10 p.m.	Do (H)	Transcription of the above.
11 a.m. to 11-10 a.m.	Do. (L)	1st paper—Dictation
11-10 a.m. to 12-40 p.m.	Do. (L)	Transcription of the above.
12-40 p.m. to 1-40 p.m.	Do (L)	2nd paper—Paper on Principles
1-15 p.m. to 3-15 p.m. ..	Do. (H)	2nd paper—Dictation and Elaboration of notes
3-30 p.m. to 5 p.m. ..	Do. (H)	3rd paper—Paper on Principles, etc.

Tuesday, 27th April 1926

12-25 p.m. (a)	Typewriting (H)	1st and 2nd papers.
12-30 p.m. (a)	Do. (L)	

(a) TYPE-WRITING.

The examination in the subject will be held as shown below, if the candidates have to be examined in batches:—

	Lower	
	First paper	Second paper
1st batch.	7-15 a.m. to 8 a.m.	8-10 a.m. to 9-10 a.m.
2nd batch.	10-15 a.m. to 10-30 a.m.	10-40 a.m. to 12-10 p.m.
3rd batch	12-30 p.m. to 12-40 p.m.	12-55 p.m. to 3-25 p.m.
4th batch	2-45 p.m. to 3 p.m.	3-10 p.m. to 4-40 p.m.

	Higher	
	First paper.	Second paper.
1st batch	10-0 a.m. to 10-20 a.m.	10-35 a.m. to 12-5 p.m.
2nd batch	12-25 p.m. to 12-40 p.m.	12-50 p.m. to 2-20 p.m.

No candidate in Type-writing coming after 12-10 p.m. in the case of the Lower grade and after 12-5 p.m. in the case of the Higher grade, will be admitted to the Examination Hall, although the examination itself may not take place until after 20 minutes in each case.

Wednesday, 28th April 1926

Hour.	Subject and grade	Sub-division
10 a.m. to 1 p.m. ..	Book-keeping (L)	1st paper.
	Do. (H)	Do.
2 p.m. to 5 p.m. ..	Do. (L)	2nd paper.
	Do (H)	Do.

Thursday, 29th April 1926

10 a.m. to 1 p.m. ..	Theory and Practice of Commerce (L)	1st paper.
	Do. (H)	Do.
2 p.m. to 5 p.m. ..	Do (L)	2nd paper.
	Do. (H)	Do

Friday, 30th April 1926

10 a.m. to 1 p.m. ..	Banking (L)	...
	Do (H)	....
2 p.m. to 5 p.m. ..	Commercial Geography. (L)	...
	Do. (H)	...

L = Lower. H = Higher.

18. For any further information that may be required, candidates are referred to the Government notification regulating the examinations and to the syllabuses for the different subjects, copies of both of which can be had on payment at the Government Branch Press, Mount Road, Madras. No copies either of the syllabuses or of the notification can be furnished to candidates from the Commissioner's Office.

19. *Any candidate who does not behave properly towards the Chief and Assistant Superintendents of the Examination or is suspected of having had recourse to malpractices of any kind is liable to have his examination invalidated and also to be debarred from appearing again for any of the examinations under the control of the Commissioner for such term of years as the Commissioner may think fit; or, if the Commissioner is not satisfied for any reason whatever, as to the trustworthiness of his results, he may be required to undergo a re-examination at some future date to be fixed by the Commissioner in any one or more of the subjects of the examination for which he appeared, his success or failure being determined on the results of such re-examination.*

(By order)

R. KRISHNA RAO BHONSLE,
Secretary.

Office of the Commr. for Govt. Examinations,
Madras, 15th January 1926

UNIVERSITY OF MADRAS

NOTIFICATION

With reference to paragraph V of the Rules and Directions for admission of School-Leaving Certificate Holders to University courses of study, published on pages 1 and 2 of Part I-B—Educational—of the *Fort St. George Gazette*, dated the 6th January 1926, wherein it is stated that certificate holders who have been absent from school for the last four years and have completed their certificates and whose last appearance at the Public Examination was in 1922 or earlier will be permitted to send their certificates to the Registrar for submission to the Syndicate which will decide each case on its merits, it is hereby notified that such certificates should be forwarded so as to reach the Registrar in the month of April 1926. Certificates forwarded either before or after the month of April will be refused. It is under contemplation to levy a fee for the scrutiny of each such certificate, which will be notified as soon as a decision is arrived at.

(By order)

W. McLEAN,
Registrar.

Senate House, 12th January 1926.

GOVERNMENT DIPLOMA IN ACCOUNTANCY OF THE SYDENHAM COLLEGE OF COMMERCE AND ECONOMICS, BOMBAY

1. The examinations for the above diploma will be held at (1) the Sydenham College of Commerce and Economics, Hornby Road, Bombay, (2) the Government Institute of Commerce, Law College Buildings, Madras, (3) the Government Commercial Institute, Bowbazar street, Calcutta, (4) the Muir Central College, Allahabad, and (5) the St. Paul's Institute, Rangoon, from 2-30 p.m. to 5-30 p.m. (standard time), from Tuesday, the 6th April to Monday, the 12th April 1926, both days inclusive. No paper will be set on Sunday, the 11th April 1926. At the Calcutta centre, the examination will be held from 3 p.m. to 6 p.m. (standard time) instead of from 2-30 p.m. to 5-30 p.m. At the Rangoon centre, the standard time of Burma will be observed.

2. Applications for the examination must be forwarded, on the prescribed printed form, to the Secretary of the Accountancy Diploma Board, so as to reach his office in the Sydenham College Building, Hornby Road, Bombay, on or before the 31st January 1926, with a fee of Rs. 50 per candidate.

3. Applications will be accepted from—

(*a*) Qualified students of the Sydenham College of Commerce and Economics, Bombay; the Davar's College of Commerce, Bombay; Bathiben's Accountancy Training Institute, Bombay; the Government Institute of Commerce, Madras; the Government Commercial Institute, Calcutta; the Faculty of Commerce, Lucknow University, Lucknow; and the Government of Burma Accountancy Institute, Rangoon;

(*b*) Graduates of the Statutory Universities of India or of the United Kingdom; and

(*c*) Holders of auditor's certificates granted by a local Government under the Indian Companies Act, 1913.

4. Applications from undergraduate ex-students of a college or institute recognized by the Accountancy Diploma Board, must be submitted through the Principal of the College or Institute.

5. Candidates are required to be in the examination hall by 2-15 p.m. (standard time) every day and will not be allowed to leave the same on any account till 3 p.m. (standard time). At the Calcutta centre, the candidates will be required to be in the examination hall by 2-45 p.m. (standard time) every day and will not be allowed to leave the same on any account till 3-30 p.m. (standard time).

6. Candidates are required to bring with them pencils and pens; they will not be allowed to bring any paper or blotting paper with them.

7. Candidates must not write their names on the answer-books supplied to them; every candidate must write on his answer-book the register number allotted to him by the Board.

8. The register number allotted to each candidate will be communicated in the third week of March 1926, direct to the postal address of the candidate as given in his application form; this will be the only information supplied about his register number.

9. The examination will be conducted in the following order from 2-30 p.m. to 5-30 p.m. (standard time) at all the centres except at Calcutta, where the time will be from 3 p.m. to 6 p.m. (standard time):—

Days.	Subject	Paper.
1926		
Tuesday, the 6th April.	Accountancy and Auditing.	Paper No. I—General Accounts.
Wednesday, the 7th April.	Do.	Paper No. II—Special Accounts.
Thursday, the 8th April.	Do.	Paper No. III—Auditing.
Friday, the 9th April.	Mercantile Law.	Paper No. I—Law of Contracts and Arbitration.
Saturday, the 10th April.	Do.	Paper No. II—Company and Insolvency Law.
Monday, the 12th April.	Do.	Paper No. III—Negotiable Instruments, Bills of Lading and Insurance.

Bombay, 23rd December 1925.

ACCOUNTANCY DIPLOMA BOARD, BOMBAY.

A COMPLETE OFFICIAL LIST OF PERSONS TO WHOM THE GOVERNMENT DIPLOMA IN ACCOUNTANCY WAS AWARDED IN THE YEAR 1925.

The Government Diploma in Accountancy of the Sydenham College of Commerce and Economics, Bombay, has, on the recommendation of the Accountancy Diploma Board, been awarded by the Government of Bombay during the period of one year, January to December 1925, to the undermentioned candidates who have duly passed the

prescribed Profession Examination and undergone the practical training in Accounts prescribed by the Regulations.

2 In terms of the Government of India Order No 247-F.D. of 6th March 1918, no permanent unrestricted auditor's certificate will be granted by any local Government under section 144 (1) of the Indian Companies Act, 1913, to any applicant unless he has been awarded this Diploma The holder of such an auditor's certificate is entitled to practise as an auditor in any part of British India or Burma.

3. *These are the only candidates* who have been authorized in the year 1925 by Government to style themselves, "Government Diplomates in Accountancy" and to use the letters "G.D.A." after their names.

DIPLOMATES OF 1925.

70 Mr. U. R. Subramonia Ayyar, G.D.A. of Rangoon.
71. Mr. K M Subramaniam, G D A. of Madras.
72. Mr. Arjan K. Subramani Ayyar, B. COM., G.D.A. of Bombay.
73. Mr Kuppuswami Srinivasa Ayyar, G.D.A. of Bombay.
74. Mr Chandikaprasad Lalitaprasad Nigam, G D A of Bombay.
75. Mr. A. Nachadalingam, G D.A. of Bombay.
76 Mr. Kunobu Shrikrishna Kshirsagar, G.D.A. of Bombay.
77. Mr Nanobhai Yesanji Desai, B A., G.D.A. of Bombay.
78. Mr. V. Kalyanasundram, G D A. of Madras.
79. Mr V. S. Sivaram Sarma, G.D.A. of Madras.
80. Mr. P. S. Subramanyam, B A., G D.A. of Madras.
81. Mr. K. Ekambaram, G.D.A of Madras.
82. Mr. K. Krishna Row, G.D.A. of Cuanada.
83. Mr. Tara Chand Bindra Malik, B.A., G D A. of Delhi.
84. Mr. K. Kattanani Thampan, G.D.A of Bombay.
85. Mr. K. Venkatanarayanaiyer Gopalaiyer, G D A. of Madras
86. Mr. Ramaswamiyer Seshan, G.D.A of Bombay.
87. Mr. Priyanath Choudhuri, M.A., G.D.A. of Calcutta.
88. Mr. Malay Kumar Deb, M.SC., G.D.A. of Calcutta.

N.B.—The names of these nineteen Diplomates have been arranged in order of the dates on which they qualified for the Diploma; and after the name of each candidate has been added the name of the province in which each of them received his practical training for the Diploma.

M. L. TANNAN,
Secretary, Accountancy Diploma Board.

Bombay, 9th January 1926.

GOVERNMENT SCHOOL OF ENGINEERING, TRICHINOPOLY.

PROBATIONARY SUBORDINATE CLASS, 1926-27.

1. Applications are invited from the candidates of the southern and western districts of the Presidency.

2. Candidates must be either holders of completed Secondary School-Leaving Certificate considered as satisfactory or must have passed the Matriculation Examination of the Madras University, or an examination accepted by the Director of Public Instruction, Madras, as equivalent thereto, and must be under 20 years of age on 30th June 1926. But this age-limit shall be extended by two years in the case of Muhammadan candidates.

3. About 40 candidates will be admitted this year.

4. The fee for registration for admission is Rs. 2 which will under no circumstances be refunded.

5. The applications in the prescribed form, which can be had on application to the Superintendent, Government School of Engineering, Trichinopoly, should reach this office on or before the 15th June 1926. Any candidate who wishes to secure himself of the receipt of application should enclose with the application an addressed post-card which will be returned to him with the received stamp of the office.

6. Every application must be accompanied by—

(*a*) A receipt showing that the registration fee has been paid into a Government Treasury or the Imperial Bank of India.

(*b*) Copies of testimonials of good character covering the last two years *. One of the testimonials must be from the head of the college or school the candidate last attended.

(*c*) Copy of satisfactory certificate of age † if the applicant is not a holder of Secondary Schooling Certificate

(*d*) Secondary School-Leaving Certificate in original if the applicant is a holder thereof.

7. Candidates selected will be informed in time to join the school on the day of re-opening

8. The selected candidates will join the school on the 5th of July 1926, and must each on that date deposit with the Superintendent—

(*a*) A sum of Rs. 16 which will be drawn against for instruments and books,

(*b*) A sum of Rs 40 if paid for the whole session or Rs 5 for nine instalments each at instalment rate as tuition fee.

(*c*) A health certificate (in the prescribed form supplied by the school) from a gazetted Government Medical Officer to the effect that the candidate is fit for outdoor work of the Public Works Department and that he has had smallpox or has been revaccinated.

(*d*) His University certificate, if any.

(*e*) Original certificates of character.

(*f*) A leaving certificate from his last college or school.

9. Any other particulars required by bona fide applicants will be furnished on application to the Superintendent.

Form of application for admission.

(1) Candidate's name in full; (2) Candidate's address; (3) Name and address of father or guardian; (4) Date of birth; (5) Race and religion; (6) The year in which the applicant obtained completed Secondary School-Leaving Certificate or passed the Matriculation Examination of the Madras University; (7) Register number in the Public Examination for the award of S.S.L.C. Certificate or in the University Matriculation Examination; (8) List of documents enclosed; and (9) Remarks.

Place

Date,

Signature of candidate.

Scholarships.

Candidates when they send in their applications for admission should, if they so desire, apply for the scholarships and if they are poor, stating exactly the financial condition of their parents or guardians The Superintendent will choose among these, taking into consideration their past academic career.

* An unbroken period of not less than two years immediately preceding the date of application.

† Satisfactory evidence of age means—Original certificate of age or attested copy of a detailed horoscope with the signs of zodiac correctly filled in, a baptismal certificate, an extract from a register of birth or declaration of age on one rupee stamped paper made on oath before a Magistrate

S. SIVA RAO,
Superintendent.

Govt. School of Engineering, Trichinopoly,
9th January 1926.

QUEEN MARY'S COLLEGE FOR WOMEN, MADRAS.

Queen Mary's College for Women is a Government college offering instruction in Part I and all groups of Part II of the Intermediate course; and in Part I and Group V (A) (History and Economics) of the B.A. (Pass) Degree course.

The aim of the College is education in the widest sense of the term. The Principal and staff reside in the College hostel, and exercise watchful care over the moral and physical welfare of the students.

The practice of their own religious observances by students of all creeds is encouraged by the College.

Fees are levied at the following rates:—

	For each of the first, second and third terms.	
Intermediate	In advance.	In two equal instalments.
	Rs.	Rs.
Either part	15	15
Whole course	28	30
B.A. Pass course		
Part I and each of the groups of Part II.	26	28
Part I	18	18
Each group of Part II	13	13

Fees are levied at half the above rates from students who are poor and produce certificates of poverty signed by an Honorary Magistrate, a President of a Local Board, a Chairman of a Municipal Council, a Sub-Magistrate or an officer of the Revenue Department not lower in rank than a Deputy Tahsildar.

The College offers a certain number of scholarships—

Hindu Widow scholarships at Rs. 25 per mensem.

College scholarships at Rs. 9 per mensem for the Intermediate and Rs. 14 for the B.A. course.

Scholarships taking the form of whole remission of fees and other special scholarships.

In all cases these scholarships can be awarded only to applicants who have good qualifications, who are genuinely in need of such assistance, and who belong to the Madras Presidency.

HOSTEL.

The College is residential. All students who do not live with their parents at Madras must reside in the hostel. A limited amount of accommodation is reserved for the L.T. students of the Lady Willingdon Training College, and girls attending the Presidency College are admitted if there is room. Rooms are allotted according to seniority, members of the College itself being given preference over members of other colleges. All necessary furniture is provided including cot but not bedding.

Boarding arrangements are organized in eight sections as shown below:—

Applicants for hostel accommodation must state in which section they wish to take their meals.

	For mensem.
	Rs.
(1) European	26
(2) Indian Christian: Tamil-Telugu food	16
(3) Indian Christian: Malayali food ..	16
(4) Cosmopolitan, Vegetarian: Tamil-Telugu food.	17
(5) Brahman: Tamil-Telugu food ..	17
(6) Nayar: Vegetarian	17
(7) Non-Vegetarian: Hindu: Tamil-Telugu food,	17
(8) Non-Vegetarian: Hindu: Malayali food.	18

Compulsory additional charges are:—

Rupee 1 per month for electric light.

Rupee 1 per term for medical attendance.

Rupee 1 per term for games.

The above charges cover all necessary expenses, except dhobi and hot baths.

Each member of the hostel must on arrival give to the Principal a deposit advance of Rs. 20 except in the European section for which the amount is Rs. 25. Hostel bills are presented for payment at the end of each month.

ADMISSIONS.

Students are not ordinarily admitted except at the beginning of the first term of their Intermediate or Degree course. Applicants for admission should apply to the Principal as soon as the results of the public examinations are announced. No application will be registered for consideration unless evidence is given that the applicant has passed an examination qualifying for admission.

The application for admission to the Junior Intermediate class should be in the following form:—

1. Name.
2. Home address.
3. Date of birth.
4. Place of birth.
5. Nationality.
6. Caste or creed.
7. Father's or guardian's name and occupation.
8. School last attended.
9. Date of leaving the school.
10. College previously attended, if any, with dates of attendance.
11. Highest examination passed with date.
12. Language in Part I-B of the Intermediate course.
13. Group desired (and subjects in Group III if that Group is selected).
14. Whether hostel accommodation is desired, and if so, in what section.

The Secondary School-leaving Certificate should accompany the application.

The application for admission to the Junior B.A. class should be in the following form:—

1. Name.
2. Home address.
3. Date of birth.
4. Place of birth.
5. Nationality.
6. Caste or creed.
7. Father's or guardian's name and occupation.
8. College previously attended with dates of attendance.
9. Date of passing the Intermediate examination, with register number.
10. Whether hostel accommodation is desired, and if so, in what section.

Accommodation in Groups I and II of the Intermediate course is strictly limited and high qualifications will be required for admission to these groups.

In making admissions, preference will be given to applicants belonging to the Madras Presidency.

Applications should be signed by a parent or guardian who should indicate his official position.

Applications should be sent in before 15th June. No admission will be made to the Junior Intermediate class until the results of the Madras School Final Examination have been published.

The following certificates must be produced before enrolment:—

1. A transfer certificate from the school or college last attended.

2. A certificate testifying that the applicant has been vaccinated or revaccinated after the has attained the age of ten. This certificate will not be required from those who bear marks of smallpox and who produce a certificate signed by two respectable

house-holders that to their personal knowledge the individual was attacked with smallpox after she had completed her tenth year.

The College will re-open after the ensuing summer vacation on Monday, 5th July 1926.

The first roll call will be taken at 11 a.m. on that day.

The Hostel will be open from the morning of Saturday, 3rd July.

D. DE LA HEY,
Principal.

Queen Mary's College for Women, Mylapore,
Madras, 9th January 1926.

LADY WILLINGDON TRAINING COLLEGE, TRIPLICANE, MADRAS

Secondary Training Department.

Applications are invited from candidates who seek admission in July next into the Secondary and Elementary Higher Training section attached to the Lady Willingdon Training College, Triplicane.

2. The period of training is two years in the case of both Secondary and Elementary grades. In the case of students who have passed the Intermediate Examination or the late F.A. Examination of the Madras University or have undergone the full course prescribed for such examination, the period of training will, however, be only one year. Students may not sit for any other public examination during the period of training.

3. *Qualifications*—(*a*) for secondary training the minimum general qualification required will be the Matriculation or the Upper Secondary Examination (Secondary School-Leaving Certificate) or the Women's Secondary Grade Final Examination (with two optionals).

(*b*) For elementary higher training, candidates must have passed the third form or eighth standard.

Candidates should not be less than fourteen years of age nor over twenty-five years or in the case of a candidate who has been employed as a teacher in a recognized school for not less than three years, not over thirty-five years.

4. The rates of provincial stipends per mensem will be as follows:—

Secondary Grade.

	Rs.	A.	P.
Matriculation or Secondary School-Leaving Certificate ..	12	0	0
Hindu mistress	14	0	0
Adi-Dravidas	12	0	0

Elementary Higher Grade.

Stipendiaries in the Elementary Higher grade	10	8	0
Hindu mistresses	10	8	0

Stipendiary students on being admitted shall enter into an agreement with Government binding themselves to teach for a period of *two* years in a recognized institution in the Madras Presidency and to appear for such examination as may be prescribed by the controlling authority. Secondary students coming from outside the Madras Presidency will have to pay Rs. 20 per term.

5. Candidates desirous of undergoing training should send in their applications for admission so as to reach the Principal, Lady Willingdon Training College, Triplicane, not later than *20th February 1926*. Each application must be accompanied by the original certificates of general education and character which must be signed by one of the following:—an Inspector or Inspectress of Schools; other inspecting officers of the Educational department; or the President of the local board or the Chairman of the municipal council; or the Principal or Manager or Head Teacher of a recognized college or secondary school.

Holders of Secondary School-Leaving Certificates should attach to their applications certified copies of their school and public examination marks.

Application forms and further particulars can be had from the Principal.

6. There are three hostels attached to this College—one for Indian Christians, one for caste Hindus and another for Hindu widows. All students who do not live with their parents in Madras will have to reside in the respective hostels attached to the College.

7. A selection examination for the Elementary Higher grade will be held on one Saturday in April 1926. Necessary intimations will be sent to applicants.

The Principal will interview applicants on the first Saturday of April 1926 between 10 a.m. to 1 p.m. Those who can do so are advised to apply in person on this date.

8. All selected candidates must be present on the re-opening day of the institution, otherwise their places will no longer be reserved for them.

9. Each student will be on probation for fifty working days. Each student will be required to put in at least 75 per cent of the attendance during their training course.

10. A student may be dismissed by the controlling authority for continued idleness or serious misconduct and if so dismissed she may be declared unfit for employment as a teacher. If she is a stipendiary student, she will also be required to refund the full amount drawn by her from provincial funds.

11. *Full address of the pupil should be given in her application.*

Collegiate Department.

Applications are invited from women graduates who seek admission to the Lady Willingdon Training College, Triplicane, for training 1926–27 in the Collegiate department (L.T. Section).

2. The course of training extends from July to April. It includes methods appropriate to the teaching of the following:—English, History, Geography, Mathematics, Science and Child's study.

3. The ordinary rate of provincial stipend is Rs. 15 per mensem. Special rates subject to the following maxima may also be sanctioned:—

	Collegiate department, Rs.
Master of Arts and B.A. (Honours) ..	20
European and Anglo-Indian Mistress ..	25
Hindu Mistress	20
Indian Christian Mistress	15

4. In addition to the provincial stipendiaries the Principal will be prepared to admit candidates whose stipends are paid from local, municipal or private funds.

5. The term fee to be paid by students coming from outside the Madras Presidency is Re. 40 per term.

6. Applications for admission which should be countersigned by the Manager of a recognized institution should reach the undersigned not later than the 1st April 1926 and must be made on printed forms which may be obtained from the Principal.

7. Every candidate should forward with her application copies of her conduct certificates and B.A. diploma, the originals will have to be produced if she is selected.

8. Stipendiary students on being admitted shall enter into an agreement with Government binding themselves to teach for a period of two years in a recognized institution in the Madras Presidency and to appear for such examination as may be prescribed by the controlling authority.

9. Every student will be on probation for fifty working days.

10. Hostel accommodation will be reserved at Queen Mary's College, Mylapore, for a limited number of L.T. students.

11. Applications should be made direct to the Principal, Queen Mary's College, Mylapore.

J. M. GERRARD,
Principal.

Lady Wilhegdon Training College, Triplicane,
Madras, 12th January 1926.

SCHOLARSHIPS TENABLE AT THE VICTORIA JUBILEE TECHNICAL INSTITUTE, BOMBAY.

Subject to there being places available at the Institute, the Government propose to award five scholarships of the value of Rs 60 each per mensem tenable by natives of this Presidency in the Victoria Jubilee Technical Institute, Bombay, for a period of about four years commencing from about the middle of June 1926 for the study either Textile Manufacture, Technical and Applied Chemistry, Sanitary Engineering and Plumbing or Electrical Engineering. Candidates desirous of applying for these scholarships should submit their application to the Director of Industries, Post Box, No. 432, Madras, so as to reach him not later than the 1st March 1926. The application should be *in the form of a letter* in the candidate's own handwriting and should be accompanied by testimonials as to character and capacity as also a certificate of physical fitness obtained from a registered medical practitioner. The letter of application should furnish clear particulars of the candidate's age, caste, general educational attainments, nationality (whether subject of British India or not), place of birth and any other particulars bearing on the application. These scholarships will not be awarded to subjects of Native States.

Candidates should at least be holders of the Secondary School-Leaving Certificate. Preference for admission to the Department of Technical and Applied Chemistry will be given to candidates who have completed the first year's Arts Course in an University. Candidates should specify the subject of study they propose to take up and be able to produce satisfactory evidence of the consent of father or guardian to proceed to Bombay, and be of good character and physical fitness to undergo the course of life and study that will have to be followed.

The holders of the scholarships will not be bound by any engagement to serve Government on the completion of their course nor will the Government be bound to employ them. Each holder will, however, be required to find two sureties and execute an agreement providing for the refund to the Government of the amount of scholarship should he fail to obtain the diploma granted at the end of the course. The scholarship will be disbursed through the Principal of the Institute. In case the Principal reports adversely about any scholarship-holder, the scholarship will be stopped.

The selected candidates will be instructed to sit for the entrance examination of the Institute, which from this year onwards is proposed to be held, among other places, at Madras also. The place and date of the examination will duly be specified. The confirmation of the scholarships will be conditional on their passing this test.

The calendar of the Victoria Jubilee Technical Institute may be consulted by intending candidates at the office of the Director of Industries or obtained on payment from the Principal of the Institute on application direct.

The candidates will, on receipt of Government orders in regard to the selection, be duly informed of the result of their application.

Madras, 9th January 1926.

SCHOLARSHIPS TENABLE AT THE INDIAN INSTITUTE OF SCIENCE, BANGALORE.

Applications are invited from Graduates in Chemistry and Physical Science for research scholarships tenable at the Indian Institute of Science, Bangalore, in the departments of General and Organic Chemistry, Bio-Chemistry and Electrical Technology and available after the summer recess.

The scholarships are of the value of Rs 60 per mensem throughout the course and are payable while the scholar is at work and for short vacations and authorized periods of leave. They will normally be tenable for three years but may, in exceptional cases, be extended for a fourth year on the recommendation of the Senate of the Institute. Preference will be given to candidates with post-graduate training and to Honours graduates. Those who desire to join the department of Bio-Chemistry should have a sound knowledge of Organic Chemistry, both theoretical and practical. Selected candidates must reside in the hostel attached to the Institute unless specially exempted from this rule by the Institute authorities. The scholarships are liable to discontinuance at any time in the event of the Director receiving adverse reports regarding a scholar's progress or conduct. Each application should be in the form of a *letter in the candidate's own handwriting* and should be accompanied by copies only of testimonials which will not be returned, as to character and capacity. The letter of application should furnish clear and full particulars of the candidate's age, caste, present occupation, academic career, nationality (whether subject of British India or not), place of birth, etc. Testimonials from at least two professors under whom the candidate studied should be attached to the application. These scholarships will not be awarded to subjects of Native States.

The holders of the scholarships will not be bound by any engagement to serve Government on the completion of their studies nor will the Government be bound to employ them. Each holder will, however, be required to find two sureties and execute an agreement providing for the refund to the Government of the amount of scholarship paid should he fail to satisfactorily complete the three or four years' course as the case may be.

The scholarships will be disbursed through the Director of the Institute.

Applications should be made so as to reach the Director of Industries, Post Box No. 432, Madras, on or before the 1st March 1926.

E. F. THOMAS,
Director of Industries.

Madras, 11th January 1926.

ERRATUM.

For the words 'Written Test' occurring under 'Bellary centre—cont.' at page 12 of Part I B of the *Fort St. George Gazette*, dated 12th January 1926, *read* 'Oral Test'.

(By order)

A. E. RAMSBOTHAM,
Secretary.

Office of the Board of Examiners, Chepauk,
Madras, 16th January 1926.

LIST OF STUDENTS TRAINED IN THE GOVERNMENT HIGHER ELEMENTARY TRAINING SCHOOL, AMALAPUR, DURING 1919-21 AND 1921-23.

With the object of maintaining up to date the history of students trained in this institution, the Headmaster requests the hearty co-operation of all the Deputy Inspectors of schools, Sub-Assistant Inspectors of Girls, Ranges, Supervisors of schools in the Agency tracts, Presidents of Taluk Boards and Managers of Aided Elementary schools in the Telugu districts, by way of furnishing information as to whether ex-students mentioned below are employed in any of the schools under their control,—

Register number, name of ex-student and native place

PERIOD OF TRAINING—1921-23

Higher grade.

306 Rambhotla Subba Rayudu (B), Allavaram
308 Upadhyayula Sooryanarayanamurty (B), Peravali.
307 Peri Gopalam (B), Bhoojayya Agraharam.
311 Palagummi Pullamma (B), Palagummi.
353 Jangalapalli Vankata Zabilmi Narasimhulu (B) Appannapalemdu.
324 Jammi Narasimha Rao (S), Amlapuram.
331 Kakka Tatayya (P), Ramole

Lower grade

346 Madika Devayya (H), Kandukuru.
341 Kandi Venkanna (P) Appannapalillanka
342 Madala Venkiswamulu (B), Mori.

PERIOD OF TRAINING—1919-21.

74 Chilukuri Rajamma (H), Amalapuram.
89 Mandapati Subba Rayudu (B), Komaravada.
83 Gunji Anjaneyulu (B), Viswanathapuram.
84 Hari Soundadha Sastri (B), Avidi.
95 Patchamalli Venkatanna (H), Kottalanka.
109 Sompalli Ganapaty Sastri (B), Mogalthurru.
112 Madithi Saravayya (H), Viswanathapuram.

Higher grade

21 Ayyagari Suryanarayana (H), Udumudi.

B = Brahmin. P = Panchamas.
H = Non-Brahman Caste Hindu.

A. SATYANARAYANA RAO,
Headmaster.

Govt, Higher Elementary Training School,
Amalapur, 11th January 1926.

FINAL L.M.P. EXAMINATION, OCTOBER 1925.

The undermentioned final year Indian Military Pupils of Rayapuram Medical School have been declared by the Board of Examiners, Medical Colleges, Madras, to have passed the final qualifying examination for the diploma of Licensed Medical Practitioner held in October 1925.—

Number and Name.

1 K. Ranganatham.
2. P. Albert.
3. C Krishnaswamy.
4 S. W. Philip.

(By order)

K. MADHAVA MENON,
Personal Assistant to the Surgeon General.

Madras, 6th January 1926.

UNCLAIMED CERTIFICATES.

The Secondary School-Leaving Certificates of the undermentioned pupils have been received from the schools in which they were left unclaimed for over two years. Such of the certificates as are claimed within one month from this date will be sent to the pupils concerned through the Secretary, S.S.L.C. Board, provided the claimants submit along with their application for the certificates, a certificate of identity (including the finger prints—left hand) from some respectable person. Other certificates will be destroyed in accordance with the proceedings C No. 2099 D-25, dated 26th November 1925, of the Director of Public Instruction, Madras, on the subject :—

HINDU HIGH SCHOOL, INTUR
(11 CERTIFICATES)

Serial number of the S.S.L.C	Name of pupil.
22317-B	Kochibhotla Ramakrishnayya
40624-B	Bolla Savayya
41616-B	Veeraun Venugopalarao
41608-B	Nagalla Rajagopalam.
41627-B	Patan Habib Khan.
21881-B	Kantamneni Lakshmiuarayana
18898-B	Balanalapalem Venkata Hanumantharao.
41638-B	Muvva Venkanna.
6800?-B	Muthuna Venkatapathi Raju
45210-A	Tabeti Venkateswarlu
40724-A	Pandyarum Punnchendrarao.

G.C.B. HIGH SCHOOL, THURUMELLA
(7 CERTIFICATES)

22376-B	Kodali Raghavayya
18396-B	Yedlapati Venkata Subbayya
41737-B	Bayagala Satyanarayanamurty
12220-B	Kodali Paparao.
18884-B	Gopala Venkata Reddayya.
13963-B	Krothapalli Venkaraghavayya.
4283-B	Tanneru Pedu Hanumanthulu

CH. SURYAPRAKASA RAO,
Acting District Educational Officer, Guntur.

Guntur, 10th January 1926.

VACANCIES.

APPLICATIONS are invited from women teachers for the post of Malayalam Pandit in the Government Training and Secondary School for Women, Cannanore, on Rs. 40—2—50.

The following particulars should be furnished :—

Name, caste, date of birth, native place and district, qualifications, general and professional, service as a teacher, if any and present employment.

Preference will be given to holders of Vidwan or Siromani Titles of the University of Madras.

The applications should reach this office not later than 1st February 1926.

M. C. E. KARNEY,
Inspectress of Girls' Schools, Western Circle.

Coimbatore, 9th January 1926.

WANTED immediately for the Government Training School, Hospet, a qualified instructor in Manual Training. Salary Rs. 35 plus 12 or 8 for first or second class men.

ABDUL HAMID,
District Educational Officer, Bellary.

Bellary, 8th January 1926.

MADRAS : PRINTED AND PUBLISHED BY THE SUPERINTENDENT, GOVERNMENT PRESS.

SUPPLEMENT TO PART I-B

OF

THE FORT ST. GEORGE GAZETTE

No. 3.] MADRAS, TUESDAY EVENING JANUARY 19, 1926. [PRICE, 6 *pie.*

GOVERNMENT EXAMINATIONS.

GOVERNMENT TECHNICAL EXAMINATIONS, NOVEMBER 1925.

The following candidates are declared to have passed the GOVERNMENT TECHNICAL EXAMINATIONS held in November 1925 in the subject under which their names appear :—

(A notice will be published in Part I-B of the *Fort St George Gazette* in the month of March stating when and to whom application should be made for certificates.)

[N B.—*Applications from unsuccessful candidates asking for information as to the cause of failure or for a re-valuation of their answer papers will not be attended to.*]

B = Brahman. N B = Non-Brahman Caste Hindu.
M = Muhammadan. C = Indian Christian.
E = European. An = Eurasian.
A I. = Anglo-Indian. A.D. = Adi Dravida
F = Female

Register number and name of candidate	Class of community.	Place of examination.

SHORTHAND (LOWER GRADE).

First Class.

359	S. Kumaraswamy Ayyar ..	B	Masulipatam.
940	S. Sambamurti ..	B	Vellore
1077	K. Rajarama	B	Kumbakonam.
1089	Tarabadur S. Krishnamurti	B	Do.
1542	K S Ramakrishna Ayyar ..	B	Madura
1597	M S Ramaswami .	B	Madura
1635	S. Krishnamurti ..	B	Do.
2580	Panathil Achyuta Kurup ..	NB	Tellicherry
2801	G Venkatasubbam	B	Coimbatore.
3129	Bonaventure Manuel D'Souza.	C	Mangalore
3363	Washanallore T. Sundararaja	B	Madras.
3364	K Radhakrishnan ..	B	Do.
3441	M. R. Sriniwasachavan ..	B	Do.
3536	P Parthasarathi Ayyangar	B	Do.
3537	Chittoor S. Chakrayani ..	B	Do.

Register number and name of candidate	Class of community	Place of examination.

SHORTHAND (LOWER GRADE)—*cont.*

Second Class.

5	Ganapati Saha . ..	B	Berhampur.
85	Bavisetti Venkataswami ..	NB	Vizagapatam.
102	Mungalakonda Venkata Sattayya.	NB	Vizagapatam.
178	Akkapeddi Venkatasubbayya	B	Cocanada.
233	Saripella Suryanarayana ..	B	Anakapuram.
261	Bhamidipati Satyanarayana .	B	Rajahmundry.
368	Samudrala Ranga Acharyulu.	B	Masulipatam
382	Pillutla Bhavanarayana ..	B	Do
454	Pillutla Seshavatarama Sastri.	B	Do
456	Popuri V. Subrahmanya Sastri.	B	Bezwada, Do.
506	Chitala Kameswara Rao ..	C	Guntur.
517	Nallapu Nagayya Isaac ..	C	Do.
557A	Challa Kan Viswesvara Rao	B	Ongole.
597	Gandrakota Satyanarayanayya	B	Nellore
598	Sangaswarapu Satyanarayana.	B	Do
599	Macharala Subbarayudu ..	B	Do.
654	P Rangaswami	B	Anantapur.
693	Sai epati V. Subbayya Chetti.	NB	Bellary
786	Venkatagiri Hanumanta Rao	B	Tirupati.
793	N. S Ramachandran ..	B	Chittoor
856	Arumbakkam K. Venkataramana	B	Vellore.
943	Sattari Z. Parasuraman Ayyar.	B	Do
959	S. Varada Achari .. .	B	Chingleput.
961	T S Sundaresan	B	Cuddalore.
1078	G Ranganathan .	B	Kumbakonam.
1087	V. Balaraman	B	Do
1105	T S. Srinivasan	B	Do
1110	S. Vedayanathaswami ..	B	Do
1137	V S. Rajagopalan ..	B	Negapatam.
1178	K Anantapadmanabha ..	B	Do
1213	T K Narasimhan	B	Tanjore.
1231	M. Varadarajan	B	Do.
1242	A Sitarama	B	Do
1261	G Balasubramanyam ..	B	Do
1279	S. Sundaram	B	Do
1281	M S. Swaminathanaya Pillai.	NB	Do
1287	K. Subrahmanyam ..	B	Do
1329	K. Lakshmanaswamy ..	B	Karur
1330	V. Gopinatha Rao	B	Do
1371	C Michaelswami	C	Trichinopoly
1522	C. D Rajaratnam	C	Do.

Register number and name of candidate		Class of community.	Place of examination.
SHORTHAND (LOWER GRADE)—*cont.*			
SECOND CLASS—*cont.*			
1560	R. Subbaraman	B	Dindigul.
1561	S. Raghavachari	B	Do.
1591	S. V. Ramaswami	B	Madura.
1592	K. Lakshmana Rao ..	B	Do.
1603	M. S. Subrahmanyan ..	B	Do.
1613	V. Ramakrishnan	B	Do.
1663	A. Jagannatha Achari ..	B	Do.
1722	T. A. Venkateswaran ..	B	Srirangam.
1724	K. Yajnyabrahmanyan ..	B	Do.
1762	P. S. Narayana	B	Tuticorin.
1807	S. Venkatachalam	B	Tinnevelly.
1815	K. D. Chellayya	C	Do.
1818	M. S. Varadarajan	C	Do.
1814	S. Kandaswami Pillai ..	NB	Do.
1845	N. S. Ramaswami	B	Do.
1851	A. Rajan	B	Do.
1857	P. S. Subrahmanyan ..	B	Do.
2175	V. Kamakshi Ayyar ..	B	Trivandrum.
2197	K. Padmanabha Rao ..	B	Do.
2206	N. J. Markos	C	Alleppey.
2415	T. R. Raghavama Ayyar ..	B	Ernakulam.
2419	N. V. Venkataramana ..	B	Bangalore.
2422	B. D. Vasudevulu Naydu ..	NB	Do.
2443	Perumalam P. Krishna Ayyar	B	Do.
2467	N. Subbiah Ayyar	B	Do.
2683	D. S. Subbaraman	B	Do.
2711	L. M. Sastriar	B	Salem.
2713	A. N. Rajaratnam ..	NB	Do.
2714	P. Sivanandam	NB	Do.
2715	R. Venkataraman ..	B	Do.
2742	S. Srinivasaraghavan ..	B	Coimbatore.
2759	V. Ramachandra	B	Do.
2801	V. V. Parameswaran ..	B	Do.
2842	Subbanjeram S. Ramaswami Ayyar	B	Ootacamund.
2851	V. Subbachalam Naydu ..	NB	Do.
2876	Tarakad K. Subrahmanyan ..	B	Palghat.
2889	K. H. Parameswaran ..	B	Do.
2890	P. P. Narayanan	B	Do.
2982	Chokkanathaparam S. Sundaram.	B	Calicut.
2975	P. V. Parameswara Ayyar ..	B	Do.
2976	B. R. Ramalingam	B	Do.
2978	S. Venkateswara Shenai ..	B	Do.
3026	L. A. Subrahmanyam ..	B	Do.
3027	A. R. Vasudeva Ayyar ..	B	Do.
3178	Parambur Rama Rao ..	B	Mangalore.
3179	Bandar Ramesa Rao ..	B	Do.
3236	P. R. Chellam	B	Madras.
3281	P. Viswanathan	B	Do.
3324	K. Natarajan	B	Do.
3349	Magdalene Martin ..	(F)	Al Do.
3424	R. Ganesan	NB	Do.
3446	M. Sreenivasa Chetti ..	NB	Do.
3429	R. Viraraghavan	B	Do.
3433	R. Rama Rao	B	Do.
3434	G. Parthasarathi	NB	Do.
3439	S. Vaidyanandam	NB	Do.
3440	P. N. Gopalan	B	Do.
3458	S. Thiruvengada Achari ..	B	Do.
3459	K. Yatirajulu Chetti ..	NB	Do.
3472	D. Ganesan	B	Do.
3482	A. V. Srinivasa	B	Do.
3533	G. M. Arunachalam	B	Do.
3536	S. Ranga Achari	B	Do.
3545	M. S. Natarajan	B	Do.
3561	P. Krishnamurti	B	Do.
3780	Kannan Sudam	B	Do.
3799	N. Narayan	B	Do.
3801	R. Rama	B	Do.
3803	T. V. Venkatachalam ..	B	Do.
THEORY AND PRACTICE OF COMMERCE (LOWER GRADE).			
FIRST CLASS.			
264	Pulipati Sastri	B	Rajahmundry
268	M. J. Raghavan	B	Cuddalore.
1611	V. S. Subbayya ..	NB	Tinnevelly.
2938	K. Subbaraman	B	Calicut.
3316	Stanley Joseph Rodrigues ..	A1	Madras.
SECOND CLASS.			
61	Chatti Lakshmana Rao ..	B	Vizagapatam.
66	Pariya Parva. Jagannatha Rao.	B	Do.

Register number and name of candidate		Class of community.	Place of examination.
THEORY AND PRACTICE OF COMMERCE (LOWER GRADE)—*cont.*			
SECOND CLASS—*cont.*			
59	Rudrarajula Narasimha murti	B	Vizagapatam.
60	Beddu Jagannatha Rao ..	NB	Do.
63	Dalla Seryanarayanaraj ..	NB	Do.
101	Sabaloju Ramaraja Achari ..	B	Vizagapatam
107	Buddhavarapu Pattabhiramayya	B	Do.
126	Maddala Gangaramayya ..	B	Do.
174	Venkayalapati V. Subba Rao	B	Cocanada.
230	Vallam Bhaskara Rao ..	B	Amalapuram.
249	Ramella Vyaghreswarudu ..	B	Rajahmundry
300	Nuti Sitapati	B	Narsapur.
454	Pillutla Sundaramma Sastri ..	B	Berwada.
468	Annamukonda V. Subba Rao.	NB	Do.
501	Ogati Parasurama Sastri ..	B	Guntur
504	Andukuri Venkatasubbayya.	B	Do.
510	Bhogaraju Subba Rao ..	B	Do.
511	Bhogavalli Venkata Satyanarayana Rao,	B	Do.
513	Bhagavatula Venkatasubbayya.		Do.
564	Kadambi Vamda Achar ..	B	Nellore
646	K. Janchunthan	B	Bellary
734	A. V. Subba Rao	B	Cuddapah.
745	S. K. Ranganathan ..	B	Do.
772	Thirumalla Ramanuja Achari	B	Chittoor.
835	Arambakkam K. Venkatasamy.	B	Vellore.
836	Nippani S. Lakshmana Rao	B	Do.
837	Thandalam Dhanakara Naydu	NB	Do.
978	G. Jayaramam	B	Cuddalore
1113	P. Subrahmanyan ..	B	Kumbakonam.
1127	V. S. Rajagopalan ..	B	Negapatam.
1216	T. K. Lakshmanarayanan ..	B	Tanjore
1271	S. Subrahmanyan	B	Do
1272	A. R. Subrahmanyan ..	B	Do
1366	T. Viswanathan ..	B	Trichinopoly.
1367	E. Arunachalam	C	Do
1405	A. N. Ilatsayan	B	Do
1439	N. R. Rajagopalan ..	B	Do
1445	P. Krishnaswami ..	B	Do.
1446	S. Krishnaswami	B	Do.
1447	K. Natesan	B	Do
1448	K. Sitaraman	B	Do.
1453	A. Narasimhan	B	Do
1507	E. S. Rajagopalan ..	B	Do
1507a	Parthasarathy B. Subbarama Ayyar	B	Do
1516	K. N. Ramaswami ..	B	Do
1517	G. V. Ramanathaswami ..	B	Do
1598	S. Ramalingam	B	Madura
1590	M. S. Ranganayaki ..	B	Do
1658	S. Lourdaswamy ..	C	Do
1658	T. K. Gopalakrishnan ..	B	Do.
1776	K. V. Mahadevan ..	B	Tuticorin.
1778	P. S. Pitchumani ..	B	Do
1806	K. Sesu Pillai	NB	Tinnevelly.
1810	G. Samuel Chellayya Pillai.	C	Do
2024	V. Vaidyanatha Ayyar ..	B	Trivandrum.
2173	R. Sankara Ayyar ..	B	Do
2174	K. Subrahmanya Ayyar ..	B	Do.
2175	V. Ramaswami Ayyar ..	B	Do
2318	G. Ananta Shenai ..	NB	Alleppey
2314	I. O. Idicula	C	Do
2322	T. J. Thomas	C	Do
2323	K. C. Varughese	C	Do
2324	Daniel Jacob	C	Do
2325	P. C. Mathew	C	Do
2326	E. Thomas	C	Do
2339	K. K. Padmanabhan ..	NB	Do.
2405	G. Subrahmanya Ayyar ..	B	Do.
2405	V. G. Viraraghava Ayyar ..	B	Trichur.
2371	Mupil Madhava Menon ..	NB	Do
2372	P. O. Lazappan	C	Do.
2416	V. d. Nateson	NB	Bangalore.
2794	Coimbatore S. Venkataramanan	B	Coimbatore.
2814	K. Raghupati Ayyar ..	B	Calicut.
2821	Thayar Sankaran Nayar ..	NB	Do
2822	K. G. Abraham	C	Do
2824	K. S. Raman	B	Do
2827	T. Kuchu Nayar	NB	Do

Register number and name of candidate.	Class of community.	Place of examination.
THEORY AND PRACTICE OF COMMERCE (LOWER GRADE)—*cont.*		
Second Class—*cont.*		
2835 Kuthikkat Raman Nayar	NB	Calicut.
2831 G. Vyasa Shenai	NB	Do
2832 Thottorai A. Krishna Ayyar	B	Do
2833 P. S. Vaidyanathan	B	Do.
2834 Kishakke Kovilagath Unniraman Raja	NB	Do
2835 V. Madhava Menon	NB	Do.
2836 Athacanne Neoni	C	Do
2837 S. Rajeswaran	NB	Do.
2838 K. V. Seshagiri Rao	B	Do
2839 Vaidyanathapuram D. Gopalji Ayyar	B	Do.
2840 D. S. Appaswamy	B	Do.
2841 M. R. Subrahmanyan	B	Do.
2842 Annamatheri T. Vasudevan	NB	Do.
2844 Kunnath Gopala Menon	NB	Do.
3132 Vaidyanathapuram V. Ramanarayanan Ayyar.	B	Tellicherry.
3170 A. Salian	C	Mangalore.
3171 Palmar Govind Prabhu	B	Do.
3172 Solomon Joshua	C	Do.
3173 John W. D'Souza	C	Do.
3176 Arthur George Noronha	C	Do.

Register number and name of candidate.	Class of community	Place of examination
THEORY AND PRACTICE OF COMMERCE (LOWER GRADE)—*cont.*		
Second Class—*cont.*		
3157 G. Vaidyanathan	B	Madras.
3158 C. Arunachalam	NB	Do.
3159 T. S. Parthasarathi	B	Do.
3201 Tanmalavam Mudambai Krishnaswami Ayyangar.	B	Madras.
3202 M. S. Ramamurti	B	Do
3203 Aiyar Ramaswami	B	Do
3208 Gadepalli Sitaramamurti	B	Do
3312 S. V. Anantapadmanabhan	NB	Do.
3313 Gladys Casmier (F)	A1	Do
3314 Kuthleen V. Clay (F)	A1	Do
3315 C. K. Nilakanthan	NB	Do
3319 Muhammad Abdul Khadus	M	Do
3320 D. Adikalswami	C	Do
3324 Fakir Muhammad	M	Do.
3403 T. G. Samuel	C	Do.
3405 Isaac Abraham Chellayya	C	Do
3417 Bandari Sadananda Malya.	B	Do
3743 M. Seranga Achari	B	Do
3744 Nedathur Kesava Achari	B	Do
3744a K. Ramakrishnan	B	Do

Office of the Comm. for Govt. Examinations, Madras, 10th January 1926

TECHNICAL TEACHERS' CERTIFICATE EXAMINATIONS, 1925-26.

The following candidates are declared to have passed the Technical Teachers' Certificate Examinations held in 1925-26

2. Certificates will be forwarded in due course to the heads of the institutions to which the candidates were attached at the time of the submission of their applications for admission to the examination.

[N.B.—*Applications from unsuccessful candidates asking for information as to the cause of failure will not be attended to.*]

B = Brahman. NB = Non-Brahman Caste Hindu. C = Indian Christian. M = Mahomedan.
A = Anglo-Indian. F = Female. H = Higher. L = Lower. I = Intermediate
E = Elementary. A = Advanced

Register number.	Name of the candidate and place of examination	Class of community	Subject.	Highest grade of Government Technical examination passed in the subject and the year.	Grade of Technical Teacher's Certificate for which the candidate is qualified in the subject.	Class in which placed.
	EGMORE.					
1	Channa Nunchiraya	NB	Free-hand Outline Drawing	I—1922	Intermediate	Second
2	Pukkella Lakshmanarayanan	NB	Do	I—1924	Do	Do
2a	Vadlamani Satyanarayana	B	Do.	I—1921	Do	First
	GUNTUR					
5	Bhasker Rao Purohit	B	Free-hand Outline Drawing	I—1923	Intermediate	Second
6	Mohammad Osman	M	Do	Drawing Third Grade Bombay 1921	Do	Do
7	Nidamarty Seshagiri Rao	B	Do	I—1921	Do	First
8	K. Sankaraya	B	Do.	I—1923	Do	Second.
10	D. R. K. Brahma Sastri	B	Theory and Practice of Commerce	A—1920	Do	First
			Commercial Geography	A—1920	Do.	Second.
11	J. V. Subbayya	B	Theory and Practice of Commerce.	Do	Do	Do
			Shorthand	I—1919	Do	Do
			Typewriting	H—1925	Do	Do.
12	Sk. V. Narasimha Rao	B	Shorthand	L—1924	Lower	Do
			Typewriting	Do	Do	Do.
13	S. Ramasubbaraya Sastri	B	Shorthand	E—1920	Elementary	First
13a	Mohammad Yakub Sahib	M	Free-hand Outline Drawing	I—1919	Lower	Do
	CUDDAPAH					
14	Sivaswamy Baragala Israel	C	Free-hand Outline Drawing	I—1921	Intermediate	Second.
16	S. N. Ranganathan	B	Shorthand	E—1923	Elementary	Do
			Bookkeeping	I—1923	Intermediate	Do
17	A. V. Subba Rao	B	Typewriting	H—1925	Higher	Do.
18	Thangilala Appanna	B	Do.	I—1923	Intermediate	First.
19	M. Rangaswamy	NB	Carpentry	E—1923	Elementary	Second.

Register number.	Name of the candidate and place of examination.	Class of community.	Subject.	Highest grade of Government Technical Examinations passed in the subject and the year.	Grade of Technical Teacher's certificate for which the candidate is qualified in the subject.	Class in which passed.
	MADRAS.					
20	G. G. Pharoah (F)	A I	Freehand Outline Drawing.	I—1911 ..	Elementary ..	First.
21	Sayid Mohammad Ali ..	M	Do.	Do. ..	Do. ..	Second
23	Dalia Jayaiah (F)	C	Do.	I—1923 ..	Lower ..	Do.
24	Sayid Hussain	M	Do	I—1922 ..	Intermediate .	First.
25	Abdul Sattar	M	Do	Do. ..	Do ..	Do
26	Muhammad Fayazuddin ..	M	Do	I—1924 ..	Do ..	Do.
28	Safdar Ali Khan	M	Do	I—1925 ..	Lower ..	Do
30	Mahboob Ali Khan .. .	M	Do.	I—1923 ..	Intermediate ..	Do
30a	Muhammad Abdul Haq ..	M	Do.	Bombay Intermediate—1923	Lower ..	Second.
31a	Mohammad Nasib Khan ..	M	Do.	Do	Do. ..	Do.
32	M. Sundaram Pillai ..	N B	Do	A—1922 ..	Intermediate ..	Do.
35	K. Balagura Chetti ..	N B	Cabinet-making	E—1918 ..	Elementary ..	Do.
36	M. A. Sattar	M	Cabinet-making	A—1919 ..	Intermediate ..	First.
37	T. Kuiyanandaraw	B	Book keeping ..	A—1920 ..	Advanced ..	Second
38	Y. M. Rammannar Nayudu ..	N B	Banking	H—1921 ..	Higher ..	Do.
39	R. E. Sabarimanya Ayyar ..	B	Shorthand	I—1919 ..	Lower	First.
			Typewriting	I—1917 .	Do ..	Do
	SALEM.					
42	S. Rajamony Chettiah ..	C	Free-hand Outline Drawing	I—1923 ..	Lower	Second
43	Sayid Zynul Abdeine ..	M	Cabinet-making	A—1919 ..	Intermediate ..	Do.
44	N. Rishi Kesava Chari ..	N B	Do.	I—1919 ..	Do. ..	Do.
	CHINGLEPUT.					
48	T. B. S. Gopala Achari ..	B	Free-hand Outline Drawing	I—1918 ..	Intermediate ..	Second
49	Perumal Mudali	N B	Cotton-weaving	E—1923 ..	Elementary ..	Do
	KUMBAKONAM.					
49	B. Sriraman	B	Free-hand Outline Drawing	I—1921 ..	Intermediate ..	Second
50	K. Venkoba Rao	B	Do	I—1921 ..	Do ..	Do.
51	P. Ramayya Pillai	N B	Do	I—1921 ..	Do. ..	Do
	TANJORE.					
52	A. Athmanalam	M E	Cotton-weaving	E—1913 ..	Elementary ..	Second
54	P. F. Ambrose	C	Do.	I—1922 ..	Intermediate ..	Do
55	Susai Thomas	C	Do	E—1922 ..	Elementary .	Do.
56	Michael Anthony	C	Do.	E—1923 ..	Do. ..	Do.
57	Sathyaga Anthoniswami ..	C	Do.	E—1923 ..	Do. ..	Do.
59	S. Nagaraja Ayyar	B	Shorthand	I—1921 ..	Lower . ..	Do
			Typewriting . ..	I—1921 ..	Do . .	Do.
	MADURA.					
60	R. Venkatachalam	B	Typewriting . ..	I—1921 ..	Lower	Second.
	NAZARETH.					
61	Poonnah	C	Cotton-weaving	E—1921 ..	Elementary ..	Second.
62	Asir Pakyam	C	Do	E—1924 ..	Do. ..	First.
63	M. Pakiam Pillai	N B	Do.	E—1924 ..	Intermediate ..	Second.
64	C. Nesan	N B	Do.	I—1920 ..	Do.	Do
	CALICUT.					
65	K. Raman Pillai	N B	Free-hand Outline Drawing	I—1916 ..	Intermediate ..	Second.
66	P. G. Krishnan Nair ..	N B	Do.	I—1920 ..	Do ..	Do.
			Design	E—1922 ..	Elementary ..	Do.
67	Kamparath Theyyunni Menon.	N B	Free-hand Outline Drawing	I—1921 ..	Intermediate ..	Do.
			Do.	I—1921 ..	Do ..	Do
68	Elizabeth Alice Arangaden (F)	C	Needle-work and Dress-making.	A—1919 ..	Do. ..	Do

(By order)

Office of the Commr. for Govt Examinations,
Madras, 15th January 1926.

R. KRISHNA RAO BHONSLE,
Secretary.

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Part II.—Miscellaneous Notifications.

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Supplement—

Abstract of Season Reports for week ending 13th January 1926

APPOINTMENTS, LEAVE, ETC.

Judicial.

No. 3. Transfer.—The following transfers of District Munsifs have been ordered by the High Court:—

M.R.Ry. Nellayay Anantarama Vaidyanatha Ayyar Avargal, from Nadapuram to Kollpatti. To move first.

M.R.Ry. Tuneyally Anavaradham Pillai Subbayya Pillai Avargal, from Kodgatti to Nadapuram. To join on relief.

High Court, Madras,
8th January 1926.

No. 4. Transfer.—The following transfer of a District Munsif is ordered by the High Court:—

M.R.Ry. Muruthamuthu Nataraja Pillai Avargal, on relief as acting District Munsif, Nendyal, to the District Munsif's Court, Valangiman at Kumbakonam, *vice* M.R.Ry. P. S. Subrahmanya Ayyar Avargal, granted leave from date of relief or until further orders.

Note.—This transfer will carry claim to transit pay and allowances under Fundamental Rule 107.

S. WADSWORTH,
Registrar.

High Court, Madras,
11th January 1926.

Board of Revenue.

Leave.—Under rules 84 and 87 of the Fundamental Rules, M.R.Ry. T. S. Rameswami Ayyar Avargal, Headquarters Deputy Collector, Coimbatore, is granted leave on average pay for twenty days with effect from 15th December 1925.

W. S. BROWN,
Secretary.

Board (Land Revenue and Settlement),
Madras, 13th January 1926.

Excise.

Appointment.—M.R.Ry. K. Gangadhara Rao Nayudu, Assistant Inspector, Arni Circle, will be considered to have effiounted as Inspector, Arni Circle, from 19th October 1925 to 11th November 1925, both days inclusive.

W. A. BRITO,
Secretary to the Commissioner of Excise.

Madras, 12th January 1926.

Forest.

Extension of Leave.—Saiyid Abdul Qadir Sahib Bahadur, Extra Assistant Conservator of Forests, is granted a further extension of privilege leave for two days (19th and 20th December last) in continuation of the leave already granted.

Madras, 8th January 1926.

Posting.—M.R.Ry. S. Ramaswami Ayyar Avargal, Extra Assistant Conservator of Forests, Mettur Project, is posted to the North Salem division for duty under the District Forest Officer.

Madras, 9th January 1926.

Posting.—M.R.Ry. R. A. Carappa Avargal, Extra Assistant Conservator of Forests and Assistant Working Plan Officer, to be in charge of the Tinnevelly Project. To joint on first-hand his examination on 25th January 1926.

H. TIREMAN,
Chief Conservator of Forests.

Madras, 12th January 1926.

PUBLIC WORKS.

Posting.—M.R.Ry. Kaduba Narayana Ayyangar Avargal, B.A., L.C.E., Assistant Engineer, on return from leave, to the Trichinopoly Circle.

Appointments and Promotions.—M.R.Ry. Gopala Krishnaswami Ayyar Avargal, B.A., B.E., Supervisor, Trichinopoly Circle, to the charge of a subdivision in the circle and to be officiating Assistant Engineer on Rs. 250 per mensem.

M.R.Ry. Paddada Ganga Raju, Supervisor, Waltair Circle, to the charge of a subdivision in the circle and to be officiating Assistant Engineer on Rs. 250 per mensem.

C. T. MULLINGS,
Offg. Chief Engineer, P.W.D. (General and Establishment).

Madras, 11th January 1926.

MEDICAL.

Appointment and Deputation.—Captain S. Thambiah, B.A., L.M.S., I.M.S. (I.C.) on demobilization, is re-entertained as a temporary Civil Assistant Surgeon in the department and posted to the Medical School, Rayapuram, as Lecturer in Materia Medica, *vice* M.R.Ry. K. Venkatachalam Avargal, L.M.S.

2. M.R.Ry. K. Venkatachalam Avargal, L.M.S., (Civil Assistant Surgeon), on relief at the Medical School, Rayapuram, is deputed to carry out an investigation of the indigenous drugs of South India in the School of Tropical Medicine, Calcutta, for a period of three years from the date of joining with reference to G.O. No. 2359, P.H., dated 19th November 1925.

(By order)

K. MADHAVA MENON,
Personal Assistant to the Surgeon-General.

Madras, 11th January 1926.

GENERAL NOTIFICATIONS.

IMPERIAL LIBRARY.

SECRETARIAT BUILDINGS, 6, ESPLANADE EAST, CALCUTTA.

Open on { Week-days and Saturdays, from 10 a.m. to 7 p.m.
Sundays and Holidays, from 2 p.m. to 5 p.m.

The Imperial Library is also a Lending Library. It is free to all except children. There is no subscription to pay.

J. A. CHAPMAN,
Librarian.

UNCLAIMED DEPOSIT.

It is hereby notified that the pay, security deposit relating to late moulder, Aathappan Asari, at the Central Jail, Coimbatore, is lying unclaimed. It is therefore notified that if the said amount is not claimed within six months from the date of this notification the same will be confiscated to Government.

M. M. KHAN, Capt., I.M.S.,
Superintendent.

Central Jail, Coimbatore,
9th January 1926.

TREASURE TROVE.

It is hereby notified under section 5 (a) of the Indian Treasure Trove Act VI of 1878, that treasure consisting of the undermentioned articles was on or about 4th September 1924 found in a cave in Palakonda reserve forest near Chittarupalli, hamlet of Kalibanda village, Rayanhoti taluk:—

Description of the treasure.	Weight.	Approximate value.
		Rs.
Two copper bottoms of nagaras (drums) bearing an inscription in Urdu "Girear Jindi—Abdul Hammid—Fasli 1224."	About four maunds	30

2. All persons claiming the said treasure or any part thereof are hereby required to appear personally or by agent before the District Collector, Cuddapah, at his office at 11 a.m. on Wednesday, the 17th day of March 1926, when the matter will be inquired into and determined with the provisions of the Act.

Cuddapah Collector's Office,
16th October 1925.

P. O. DUTT,
Collector.

Under section 5 of the Indian Treasure Trove Act VI of 1878, it is hereby notified that the treasure mentioned below was found buried in a wooden box on the banks of the Bhirathapuzha near, Perli by (1) Appu, son of Chemi, (2) Ayyappan, son of Raman, and (3) Velayudhan, son of Velu, washermen of Thenur amsam and desam:—

Serial number and description.	Value.
	Rs. a. p.
1 Female ear-ring weighing half a sovereign	117 3 0
2 Female ear ring with gold in the groove	
3 Square gold thread weighing 20 panams	
4 Round gold thread weighing 22 do	
5. Do. do. 21 do.	
6. Do. do. 15 do.	
7. Do. do. 2 rs wgt.	
8. Do. do. 10 panams	
9 Do. do. 21 do.	
10. Do. do. 18 do.	
11 Do. do. 14 do.	
12 Flat gold thread weighing 23 do	
13 Thin bell metal plate	
14 Thick bell metal plate	
15. Bell metal vessel with spout	

2. All persons claiming the treasure or any portion thereof are required to appear before the Collector of Malabar at Calicut on Monday the 8th March 1926 in order that their claims may be inquired into and determined according to law.

J. A. THORNE,
Collector.

Malabar Collector's Office,
17th October 1925.

DEPARTMENT OF AGRICULTURE.

GINGELLY CROP OF 1925-26—THIRD REPORT.

[On an average of the five years ending 1923-24, the area under gingelly in the Madras Presidency has represented some 13·4 per cent of the total area under gingelly in India.]

The area sown with gingelly up to the end of December 1925 is estimated at 594,600 acres, as against an estimate of 585,000 acres on the corresponding date of last year, or an increase of 1·5 per cent. The increase in area occurs mainly in the Circars and Carnatic districts and in Coimbatore and is due to favourable rains at sowing time. There has been a reduction in area in most of the other districts, especially in Bellary, Anantapur and the South.

2. The only districts in which an appreciable area has been reported since the previous forecast are Vizagapatam, South Arcot, Salem and Trichinopoly. The area in West Godavari and Bellary as now reported, is less than in the previous forecast, as some of the talukas have furnished revised figures.

3. The main crop has been harvested except in the South. The yield was above normal in East Godavari, Kurnool, Nellore, and Chingleput and on the West Coast. Normal yields have been reported from Ganjam, Vizagapatam, Guntur, the Deccan, and Ramnad. Yields below normal are reported from the other districts, especially West Godavari, South Arcot, and Tanjore. The crop was affected by heavy rains at the time of the harvest in West Godavari, Kistna, South Arcot, and Tanjore. The crop in the Central districts suffered from drought.

The seasonal factor for the Presidency works out to 96 per cent of the average. The yield is estimated at 77,000 tons as against 78,000 tons estimated on the corresponding date of last year.

4. Figures by districts are given below.

(Area in hundreds of acres, i.e., 00 being omitted; yield in hundreds of tons, i.e., 00 being omitted.)

District and group (1)	Estimate of area sown with gingelly as on the end of			Increase + or decrease — of the area in column (3) as compared with the area in column (4).	Percentage of the estimated yield per acre in the current year as compared with the yield per acre in a year of average season.	Estimated yield of the area in	
	September 1924. (2)	December 1925. (3)	December 1924 (4)	(5)	(6)	Column (3). (7)	Column (4). (8)
	ACS.	ACS.	ACS.	ACS.		TONS.	TONS.
Ganjam	88,0	90,0	66,5	+ 4,5	100	4,6	5,7
Vizagapatam	138,0	138,0	120,0	+ 18,0	100	20,4	18,0
East Godavari	62,0	67 0	5 ,0	+ 3,0	105	3,7	5,2
West Godavari	58,0	58,0	45,0	+ 6·0	80	6,4	6 6
Kistna	6,8	6,8	10,0	— 1,6	90	1,1	1,5
Guntur	3	3	1,1	— 3	100	1	1
Total, Circars ..	281,3	303,3	273,6	+ 29,7	97	43,0	40.3
Kurnool	1,0	1,0	2,1	— 1	110	2	2
Bellary	10,8	10,8	16,5	— 5,1	100	1,1	1,7
Anantapur	13,0	14,0	26,0	— 12,0	100	1,4	2·3
Cuddapah	3	3	1	+ 2	100	Nil	Nil
Total, Deccan ..	26,8	28,8	45,7	— 17,9	97·1	2,7	4.2
Nellore	2,8	2,8	1,2	+ 1,3	105	3	2
Chingleput	28,6	30,6	24,0	+ 6,0	105	3,0	3,0
South Arcot	14,0	19,5	18,8	+ 4,0	85	2,1	1,7
Total, Carnatic ..	44,8	52,0	49,7	+ 11.3	93	8,1	6.9
Chittoor	3,0	3,0	3,0	+ 5	95	4	3
North Arcot	28,0	29,0	32,0	— 3,0	90	3,4	3,3
Salem	52,0	60,0	60,0	Nil	90	6,6	7,5
Coimbatore	31,2	31,0	26,6	+ 4,4	80	3,6	3,3
Trichinopoly	11,0	35,5	34,0	— 3,5	80	4,2	4,7
Total, Central ..	125,2	158 0	159,6	— 1,6	91	18,7	20.4
Tanjore	2,5	5,0	4,0	+ 5	85	6	7
Madura	17,5	21,0	26,0	— 5,0	95	2,5	3,3
Ramnad	7 0	8 0	13 0	— 5,0	100	1,0	1 6
Tinnevelly	7,2	7,5	11,5	— 4,0	80	8	1 8
Total, South ..	34,2	41,5	55,0	— 13 5	94	4,9	6.9
Malabar	7 0	11,5	10,5	+ 1,0	105	1,2	1,1
South Kanara	1,0	1,5	1,5	Nil	105	2	2
Total, West Coast ..	8,2	13,0	12.0	+ 1.0	105	1,4	1.3
Grand total ..	521,2	594,6	585,5	+ 9,0	96	77,0	78 0

Madras, 12th January 1926.

Statement showing the inland consumption and exports of raw cotton in the Madras Presidency for the week ending 8th January 1926.

(*Note.*—All figures are in bales of 400 lb. Net.)

Variety of cotton.	For the corresponding week of the previous year		For the current week.			Total from 1st February to the corresponding week of the previous year		For the current year from 1st February 1925 to date.		
	Received at mills (a).	Net exports by sea.	Received at mills (b).	Net exports by sea (c).	Total.	Received at mills.	Net exports by sea.	Received at mills.	Net exports by sea.	Total.
(1)	(3)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Tinnevelly	51	189	138	185	1,201	45,931	151,084	44,636	261,309	305,945
Salems	192		93			3,773		14,768		
Cambodia	441		791			45,013		87,442		
Northern and Western	421		658			23,819		30,476		
Coconadas	Nil	—318	Nil	975	2,878	503	78,051	31	138,877	190,886
Outside action	166		1,151			26,171		26,071		
Total ..	1,274	—129	3,022	860	3,882	152,338	230,046	163,494	388,186	546,878

(a) Returns supplied in the corresponding week of previous year by eleven mills.
(b) Returns supplied in the current week by sixteen mills.
(c) Exports by sea in the current week—Madras, 1,000; Coconada, 82; Tuticorin, 185; Calicut, Nil; Mangalore, Nil. Imports by sea in the current week—Calicut, 1.7 (from Karachi).

Quantity of cotton pressed in the pressing factories and of unpressed cotton received at spinning mills in the Madras Presidency during the week ending 8th January 1926.

(*Note.*—All figures are in bales of 400 lb. Net.)

Variety of cotton.	In the previous year.				In the current year				Increase's estimate of the 1925–26 crop.
	Number pressed in week ending 10th January 1925.	Number pressed from 3rd February 1924 to 10th January 1925.	Unpressed cotton retained at spinning mills from 3rd February 1924 to 10th January 1925.	Total cotton ginned from 3rd February 1924 to 10th January 1925.	Number pressed in the week.	Number pressed from 1st February 1925 to date.	Unpressed cotton received at spinning mills from 1st February 1925 to date.	Total cotton accounted for from 1st February 1925 to date.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Tinnevelly	Nil	159,072	7,657	166,899	Nil	161,291	8,606	(a)167,895	181,400
Salems	Nil	796	4,008	4,809	Nil	33,711	9,780	43,491	62,000
Cambodia	508	123,643	9,449	132,938	126	174,653	13,952	(d)188,615	179,000
Northern and Western	2,023	93,217	Nil	93,217	721	(c)124,401	1,073	126,474	124,400
Coconadas	Nil	98,796	809	37,295	560	(b) 56,457	185	(e) 56,642	51,500
Total ..	2,528	432,832	21,932	454,144	1,407	550,493	31,696	582,089	668,750

(a) Includes 68 bales not reported before.
(b) Includes 30 bales not reported before.
(c) Includes carry over of last year's crop—3,000 bales.
(d) Includes carry over of last year's crop—6,300 bales.
(e) Includes carry over of last year's crop—6,500 bales.

Statement of cotton pressed in the Madras Presidency for the week ending 8th January 1926.
[Section 5 (2) of the Cotton Ginning and Pressing Factories Act, 1925.]

(*Note.*—All figures are in bales of 400 lb. Net.)

Variety of cotton.	Number of bales pressed			
	During the week.	During the corresponding week last year.	Since 1st February 1925.	During the corresponding period last year.
(1)	(2)	(3)	(4)	(5)
Tinnevelly	Nil	Nil	161,291	159,072
Salems	Nil	Nil	33,711	Nil
Cambodia	126	508	174,653	123,440
Northern and Western	721	2,023	(a) 124,401	92,217
Coconadas	560	Nil	(b) 56,457	98,796
Total ..	1,407	2,531	550,493	473,525

(a) Includes 68 bales not reported before.
(b) Includes 30 bales not reported before.

Madras, 15th January 1926.

R. D. ANSTEAD,
Director of Agriculture.

PUBLIC HEALTH DEPARTMENT.

Vital Statistics of the Municipal Towns of the Madras Presidency for the week ending 5th December 1925.

Districts.	Serial number.	Municipal towns.	Population under Registration according to the Census of 1921			Births		Deaths												
			Males.	Females	Total	Number registered excluding still-births	Still-born number registered	Cholera	Small-pox.	Plague.	Fevers.	Dysentery and diarrhœa	Respiratory diseases.	Injuries including suicide.	Deaths from child-birth.	Other causes.	Total.			
																	Males.	Females	Total	
Ganjam ..	1	Berhampur ..	16,001	16,730	32,731	25	1	..	..	..	1	2	..	1	..	5	9	2	10	
	2	Parlakimedi ..	8,818	9,901	18,719	14	..	..	..	..	..	2	7	1	..	5	9	4	13	
	3	Chicacole ..	7,695	8,603	16,298	13	..	..	..	..	..	1	..	..	..	6	4	3	7	
Vizagapatam.	4	Vizagapatam ..	22,153	22,558	44,711	32	..	..	..	..	5	3	..	..	..	19	17	15	35	
	5	Vizianagram ..	19,781	19,918	39,299	34	2	..	..	..	3	4	4	..	..	9	9	11	20	
	6	Anakapalle ..	10,085	10,272	20,360	9	..	..	..	..	2	4	..	..	..	2	8	..	8	
	7	Bimlipatam ..	3,424	4,071	7,495	7	..	..	..	..	2	..	..	..	..	4	2	4	6	
Godavari ..	8	Rajahmundry ..	26,758	27,033	53,791	45	..	..	..	..	11	..	3	..	1	19	19	14	33	
	9	Coconada * ..	26,346	27,002	53,348	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
	10	Peddapuram ..	7,201	7,419	14,620	10	..	..	..	..	..	1	..	..	1	2	2	2	4	
Kistna ..	11	Ellore ..	22,610	23,232	45,862	25	3	..	..	..	4	..	..	..	..	9	5	9	14	
	12	Bezwada ..	23,107	21,052	44,159	44	1	..	..	..	4	..	4	..	..	28	16	23	39	
	13	Masulipatam ..	21,878	22,062	43,940	24	1	..	..	..	5	..	2	..	..	13	13	7	20	
	14	Pulakollu ..	7,263	7,272	14,535	1	1	..	..	..	3	..	2	..	..	1	3	..	3	
	15	Guntur ..	24,337	23,847	48,184	53	4	..	..	..	4	..	2	..	..	19	15	11	26	
Guntur ..	16	Tenali ..	13,065	11,165	23,230	14	1	..	..	..	1	1	..	..	1	5	6	2	8	
	17	Chirala ..	7,705	7,618	15,323	18	1	..	..	..	3	..	1	..	..	2	3	4	7	
	18	Ongole ..	7,049	7,227	14,276	18	1	..	..	..	3	..	1	..	1	7	2	9	11	
	19	Narasarnopet ..	5,769	5,539	11,308	5	..	..	..	..	2	..	1	..	..	1	2	2	4	
Nellore ..	20	Nellore ..	17,769	18,094	35,863	28	..	..	..	..	3	1	..	..	1	26	7	18	25	
Madras ..	21	Madras ..	276,107	250,804	526,911	524	28	18	1	..	53	90	105	4	5	617	328	322	650	
Chingleput ..	22	Conjeeveram ..	20,714	20,852	41,376	58	4	..	..	..	1	5	10	..	..	28	18	23	41	
	23	Sunkapet ..	13,947	13,457	27,464	19	..	..	..	..	..	..	4	..	..	11	8	7	15	
	24	Chingleput ..	6,137	5,625	11,762	9	1	..	..	..	1	2	1	..	..	5	5	4	9	
South Arcot.	25	Cuddalore ..	25,079	25,448	50,527	32	2	8	..	..	3	7	..	..	..	16	20	19	39	
	26	Chidambaram ..	11,214	11,287	22,501	15	1	..	..	..	2	1	1	..	1	14	4	15	19	
	27	Villupuram ..	9,046	8,377	17,423	13	..	2	..	..	1	1	..	..	..	3	5	2	7	
Trichinopoly.	28	Trichinopoly ..	60,574	59,848	120,422	105	1	1	..	..	4	13	13	1	2	53	43	47	89	
	29	Srirangam ..	11,139	12,014	23,153	18	1	2	..	..	5	7	3	..	..	10	13	16	29	
	30	Karur ..	8,155	8,084	16,239	4	..	1	..	..	3	1	..	..	1	4	3	6	9	
Tanjore ..	31	Kumbakonam ..	28,626	31,074	60,700	48	1	1	..	..	3	3	3	1	1	29	23	25	50	
	32	Tanjore ..	29,353	30,560	59,913	53	6	1	2	..	3	5	2	..	2	26	34	18	52	
	33	Negapatam ..	26,321	27,695	54,016	34	..	..	..	..	7	6	1	..	..	23	15	11	26	
	34	Mayavaram ..	14,067	14,610	28,677	20	2	1	..	..	1	3	..	..	..	20	12	14	26	
	35	Tiruvalur ..	12,369	11,815	24,184	12	..	..	..	..	2	..	..	1	..	7	7	3	10	
	36	Mannargudi ..	10,808	10,828	21,636	15	1	22	..	..	1	..	3	..	..	10	11	16	27	
Madura ..	37	Madura ..	70,289	68,605	138,894	120	..	..	..	..	6	11	14	..	1	71	55	47	102	
	38	Dindigul ..	15,809	15,113	30,922	30	..	..	..	..	1	6	4	..	..	11	14	8	22	
	39	Bodinayakkanur.	9,767	10,574	20,341	27	..	8	..	..	5	..	..	..	..	5	9	10	17	
	40	Palni	8,316	8,982	17,601	7	..	9	..	..	3	..	..	..	..	11	11	12	23	
	41	Periyakulam ..	7,844	9,634	18,478	27	1	3	..	..	6	..	..	..	..	3	16	8	15	
	42	Kodaikanal ..	2,258	2,015	4,273	4	..	..	..	..	..	..	..	..	..	1	..	1	1	

* Return not received.

[Continued on next page.

Vital Statistics of the Municipal Towns of the MADRAS PRESIDENCY for the week ending 5th December 1925—*contd.*

Districts.	Serial number.	Municipal towns.	Population under Registration according to the Census of 1921			Births.		Deaths.												
			Males.	Females.	Total.	Number registered excluding still-births.	Still-born number registered.	Cholera.	Smallpox.	Plague.	Fever.	Dysentery and diarrhœa.	Bronchitis and Pneumonia.	Injuries including suicides.	Deaths from child birth.	Other causes.	Total.			
																	Males.	Females.	Total.
Ramnad ..	43	Srivilliputtur ..	15,437	16,758	31,195	21	2	..	..	..	4	5	..	..	..	20	28	15	32
	44	Virudunagar ..	10,799	11,022	21,821	20	3	..	..	..	6	3	3	..	..	13	14	11	25
	45	Sivakasi ..	7,827	7,590	14,617	8	1	..	..	..	4	1	..	..	..	2	6	3	9
Tinnevelly ..	46	Tinnevelly ..	26,583	27,220	53,783	45	..	..	..	..	10	3	1	..	..	25	23	19	42
	47	Palamcottah ..	22,244	24,397	46,643	37	2	..	..	..	4	4	1	..	..	21	13	17	30
	48	Tuticorin ..	22,781	21,741	44,522	40	1	12	..	..	7	11	8	..	..	24	28	33	61
	49	Vellore ..	24,899	25,311	50,210	36	3	..	..	..	11	4	..	2	..	20	15	11	26
	50	Gudiyattam ..	11,201	11,602	22,803	9	..	..	..	..	4	1	2	..	..	9	8	8	16
North Arcot ..	51	Tiruvannamalai ..	10,847	11,065	21,912	31	..	..	..	..	2	7	1	2	..	9	11	12	23
	52	Vaniyambadi ..	9,283	10,807	20,090	13	..	..	..	..	..	..	1	..	..	3	7	1	8
	53	Tirupattur ..	7,092	9,283	16,375	12	..	..	..	..	3	1	1	..	..	4	0	2	2
	54	Walajapet ..	4,886	5,033	10,013	15	..	..	..	..	1	1	1	..	..	3	3	3	6
Chittoor ..	55	Chittoor ..	8,942	8,999	17,941	5	3	..	..	..	1	1	1	1	..	6	3	8	11
Salem ..	56	Tirupati ..	8,631	8,803	17,434	18	..	..	..	..	1	1	1	..	..	3	2	5	5
	57	Salem ..	26,418	26,626	52,244	78	1	..	1	..	5	9	7	..	..	45	33	39	89
	58	Coimbatore ..	33,417	32,371	65,788	67	3	1	..	..	3	5	4	1	..	19	17	15	32
	59	Erode ..	11,481	11,430	22,911	24	..	4	..	..	..	3	..	..	..	7	11	3	14
Coimbatore ..	60	Dharapuram ..	7,803	8,221	16,124	8	..	7	..	..	2	5	..	..	..	7	6	11	17
	61	Pollachi ..	8,241	8,634	11,875	12	1	5	..	..	..	3	2	..	1	2	8	4	12
	62	Tirupur ..	5,840	5,011	10,851	16	..	..	..	..	3	1	..	1	..	2	6	5	10
	63	Udumalpet ..	5,177	5,059	10,236	9	..	..	..	..	2	1	..	..	..	6	6	6	12
Kurnool ..	64	Kurnool ..	13,944	14,064	27,908	22	..	..	..	..	3	1	..	..	..	8	2	6	8
	65	Nandyal ..	9,194	8,930	18,124	8	..	..	..	..	1	1	3	1	..	8	7	7	14
Cuddapah ..	66	Cuddapah ..	8,866	8,651	18,517	17	1	..	..	3	4	1	..	..	..	1	2	2	4
	67	Proddatur ..	8,105	7,801	15,906	11	..	..	..	..	1	1	..	..	..	2	2	5	7
Bellary ..	68	Bellary ..	21,113	18,726	39,842	29	..	..	..	..	3	1	..	..	..	4	4	4	8
	69	Adoni ..	15,561	14,671	30,232	26	..	..	..	..	8	2	9	..	..	11	15	13	28
	70	Hospet ..	8,132	9,205	18,337	11	1	..	..	..	1	1	..	..	..	2	3	2	4
Anantapur ..	71	Hindupur ..	6,740	5,715	12,458	11	1	..	..	..	2	2	..	..	..	4	3	0	3
	72	Anantapur ..	6,077	5,375	11,452	8	..	..	..	..	..	..	2	..	..	..	1	1	2
	73	Tadpatri* ..	5,605	5,688	11,293	..	..	..	..	..	4	1	1	..	..	..	3	2	5
Nilgiris, The,	74	Ootacamund ..	10,217	9,250	19,467	28	0	..	..	..	..	..	..	..	..	..	..	..	..
South Kanara.	76	Coonoor ..	6,459	5,758	12,216	12	..	..	..	..	3	2	1	..	..	3	4	2	6
	76	Mangalore ..	28,204	25,073	53,277	39	3	..	..	..	4	3	6	1	..	5	* 5	5	10
	77	Calicut ..	42,527	39,807	82,334	53	2	..	..	..	4	2	..	..	..	9	11	11	22
Malabar ..	78	Palghat ..	22,619	22,868	45,487	44	..	4	..	..	6	3	..	1	..	20	21	16	37
	79	Cannanore ..	13,159	14,546	27,705	20	2	..	..	..	..	2	3	2	..	18	15	12	27
	80	Tellicherry ..	13,090	14,188	27,278	14	..	..	..	..	3	2	5	..	..	11	11	10	21
	81	Cochin ..	11,222	9,415	20,637	17	..	..	..	..	5	..	3	1	..	13	16	8	24
											1		2	..	..	6	7	7	14
		Total ..	1,526,308	1,500,551	3,026,859	2,482	60	35	0	3	263	264	335	19	33	1,224	1,195	1,108	2,273

* Return not received.

Vital Statistics of the Municipal Towns of the Madras Presidency for the week ending 12th December 1925.

Districts.	Serial number.	Municipal towns.	Population under Registration according to the Census of 1921.			Births.		Deaths.											
			Males.	Females.	Total.	Number registered, excluding still-births.	Still-births number registered.	Cholera.	Smallpox.	Plague.	Fevers.	Dysentery and diarrhœa.	Respiratory diseases.	Injuries including suicides.	Deaths from child birth.	Other causes.	Total.		
																	Males.	Females.	Total.
Ganjam ..	1	Berhampur ..	14,001	16,730	32,731	23	..	..	..	..	3	3	1	1	..	6	6	6	12
	2	Parlakimedi ..	8,818	9,901	18,719	9	1	..	..	..	1	..	3	..	..	3	5	2	7
	3	Chicacole ..	7,685	8,603	16,288	11	..	..	..	..	..	3	..	1	..	5	4	5	9
Vizagapatam.	4	Vizagapatam ..	22,153	22,558	44,711	28	2	..	..	..	3	4	1	..	..	14	18	14	27
	5	Vizianagram ..	19,331	19,918	39,249	29	..	..	..	..	5	3	1	..	..	6	8	5	13
	6	Anakapalle ..	10,088	10,272	20,360	8	..	..	..	..	5	2	..	..	..	1	7	1	8
	7	Bimlipatam ..	3,424	4,071	7,495	1	..	..	..	..	2	1	..	..	..	3	3	3	6
Godavari, East.	8	Rajahmundry ..	26,756	27,933	53,791	38	..	..	..	..	11	5	4	..	..	19	23	16	39
	9	Cocanada * ..	25,346	27,002	52,348	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	10	Peddapuram ..	7,201	7,419	14,620	6	..	..	..	..	1	1	..	..	..	1	1	2	3
Godavari, West.	11	Ellore	22,630	23,232	45,862	25	..	..	..	..	6	1	..	1	..	12	11	9	20
	12	Palakollu ..	7,263	7,272	14,535	8	..	..	..	..	..	2	1	..	..	3	6	3	9
Kistna ..	13	Bezwada ..	23,107	21,052	44,159	67	4	..	..	..	2	1	7	..	..	22	20	12	32
	14	Masulipatam ..	21,878	22,062	43,940	34	8	..	..	..	3	1	2	..	1	21	14	13	27
	15	Guntur ..	24,337	23,847	48,184	52	2	..	..	..	6	3	2	..	..	18	12	17	29
Guntur ..	16	Tenali ..	12,065	11,165	23,230	16	..	..	..	..	1	..	3	..	..	4	2	5	7
	17	Chirala ..	7,705	7,618	15,323	12	1	..	..	..	2	..	..	..	..	3	2	3	5
	18	Ongole ..	7,049	7,227	14,276	9	..	..	..	..	2	..	..	..	..	3	2	3	5
	19	Narasaraopet ..	5,760	5,539	11,308	3	..	..	..	..	2	..	1	..	..	..	1	2	3
Nellore ..	20	Nellore	17,769	18,094	35,863	23	..	..	..	..	2	2	..	..	1	15	16	6	20
Madras ..	21	Madras	270,107	250,804	520,911	402	18	33	3	..	62	80	180	3	5	372	298	301	599
Chingleput ..	22	Conjeeveram ..	30,714	30,662	61,376	64	4	..	1	..	..	5	2	..	..	23	18	22	38
	23	Sundapet ..	13,947	13,457	27,404	14	..	..	..	..	..	..	1	..	..	6	5	2	7
	24	Chingleput ..	6,137	5,626	11,763	12	1	..	..	..	1	..	5	..	..	6	6	3	12
South Arcot.	25	Cuddalore ..	25,079	25,448	50,527	33	..	7	..	..	1	12	4	..	..	16	23	18	45
	26	Chidambaram ..	11,214	11,287	22,501	8	1	..	..	..	..	..	1	..	..	10	8	3	11
	27	Villupuram ..	8,046	8,377	17,423	11	1	2	..	..	1	..	3	..	..	6	10	3	13
Trichinopoly.	28	Trichinopoly ..	60,574	59,848	120,422	108	1	1	..	..	2	8	10	..	1	75	42	66	98
	29	Srirangam ..	11,130	12,014	23,153	19	..	8	..	..	7	8	2	..	3	10	19	13	32
	30	Karur	9,156	9,094	18,240	7	2	..	..	..	4	1	..	..	..	8	6	7	13
Tanjore ..	31	Kumbakonam ..	29,626	31,074	60,700	32	6	..	..	..	..	6	11	1	..	27	28	30	58
	32	Tanjore	29,353	30,560	59,913	42	2	1	2	..	7	12	3	3	..	27	28	27	55
	33	Negapatam ..	25,321	27,695	53,016	28	0	..	..	..	6	7	9	..	..	22	16	22	38
	34	Mayaveram ..	14,997	14,619	28,617	28	2	1	..	..	1	..	..	..	..	20	9	13	22
	35	Tiruvalur ..	12,309	11,816	24,124	3	..	1	..	..	3	1	..	..	..	7	6	7	12
	36	Mannargudi ..	10,808	10,828	21,636	14	2	0	..	..	2	4	3	..	1	10	11	17	28
Madura ..	37	Madura	70,289	68,805	139,094	82	0	2	1	..	3	18	14	1	2	38	53	61	104
	38	Dindigul ..	15,809	15,113	30,922	26	..	1	..	..	..	11	3	..	..	9	20	4	24
	39	Bodinayakkanur.	3,747	10,574	29,341	23	..	15	..	..	2	6	..	..	..	10	15	13	28
	40	Palni	8,516	8,982	17,501	6	..	8	..	..	..	1	..	..	..	11	10	8	18
	41	Periyakulam ..	7,844	8,634	16,478	20	1	..	..	..	..	6	..	2	..	11	14	12	26
	42	Kodaikanal ..	2,263	2,015	4,283	4	..	..	..	..	..	..	..	..	..	2	..	2	2

* Return not received.

[Continued on next page.

Vital Statistics of the Municipal Towns of the Madras Presidency for the week ending 12th December 1925—cont.

District.	Serial number	Municipal towns	Population under Registration according to the Census of 1921			Births		Deaths													
			Males.	Females.	Total.	Number registered including still-births.	Still-born (number registered).	Cholera.	Smallpox.	Plague.	Fevers.	Dysentery and diarrhœa.	Respiratory diseases.	Injuries including suicides.	Deaths of new-born infants.	Other causes.	Total.				
																	Males.	Females.	Total.		
Ramnad ..	43	Srivilliputtur ..	15,437	15,758	31,195	21	..	..	..	..	2	4	..	..	1	27	18	16	34		
	44	Virudhunagar ..	10,796	11,022	21,821	12	3	..	..	..	7	3	1	..	..	5	7	12	19		
	45	Sivakasi ..	7,027	7,590	14,617	10	..	..	..	..	2	2	1	..	..	4	2	2	4		
Tinnevelly ..	46	Tinnevelly ..	28,503	27,220	55,723	20	6	..	..	..	8	3	2	1	..	21	26	15	41		
	47	Palamcottah ..	22,245	21,397	46,643	31	..	..	..	..	3	3	5	..	..	17	14	18	33		
	48	Tuticorin ..	22,761	21,741	44,522	38	..	13	..	..	14	17	4	1	1	22	41	31	72		
North Arcot.	49	Vellore ..	24,809	25,311	50,210	31	1	..	..	..	1	2	2	1	1	17	11	12	23		
	50	Gudiyattam ..	11,201	11,602	22,803	13	..	..	..	..	3	..	2	..	..	6	4	7	11		
	51	Tiruvannamalai ..	10,847	11,065	21,912	21	..	..	..	..	..	4	6	2	1	20	23	9	32		
	52	Vaniyambadi ..	9,283	10,807	20,090	11	1	..	..	..	..	..	4	..	..	5	5	4	9		
	53	Tirupattur * ..	7,992	8,283	16,275	..	..	..	..	..	..	..	..	..	..	..	..	..	..		
	54	Wahajpet ..	4,930	5,033	10,012	4	..	..	..	..	1	1	2	..	..	5	4	5	9		
Chittoor ..	55	Chittoor ..	8,942	8,899	17,941	11	..	..	..	..	..	..	..	1	..	7	4	4	8		
Salem ..	56	Tirupati ..	8,931	8,803	17,734	15	..	..	..	..	2	2	1	..	..	4	4	5	9		
	57	Salem ..	26,418	25,826	52,244	79	4	..	..	..	..	4	6	..	..	25	21	14	35		
Coimbatore.	58	Coimbatore ..	33,417	32,371	65,788	45	1	..	..	..	4	5	2	1	1	14	14	13	27		
	59	Erode ..	11,461	11,430	22,911	6	..	1	..	..	..	1	..	..	..	6	4	7	11		
	60	Dharapuram ..	7,903	8,221	16,124	8	..	13	..	..	1	4	..	..	..	8	8	12	20		
	61	Pollachi ..	6,241	5,634	11,875	10	..	1	..	..	..	1	..	..	..	..	1	1	2		
	62	Tiruppur ..	5,840	5,011	10,851	11	..	..	..	..	..	1	..	..	..	3	1	3	4		
	63	Udumalpet ..	5,177	5,059	10,236	4	..	..	..	..	1	..	..	1	..	5	3	4	7		
Kurnool ..	64	Kurnool ..	13,844	14,064	27,908	22	1	..	..	..	4	..	3	..	..	10	10	7	17		
	65	Nandyal ..	9,194	8,930	18,124	4	..	..	..	..	1	..	..	..	..	1	2	..	2		
Cuddapah ..	66	Cuddapah ..	9,866	9,651	19,517	16	2	..	..	..	2	..	..	..	..	3	3	3	6		
	67	Proddatur ..	8,105	7,801	15,906	1	..	..	..	..	..	..	..	..	..	1	1	..	1		
Bellary ..	68	Bellary ..	21,113	18,729	39,842	21	..	..	..	..	2	1	2	2	..	13	7	12	19		
	69	Adoni ..	15,591	14,671	30,232	13	..	..	..	..	..	..	..	..	..	3	3	..	3		
	70	Hospet ..	8,132	9,205	18,337	10	..	..	..	..	3	1	..	..	..	8	4	8	12		
Anantapur ..	71	Hindupur ..	6,740	5,716	12,456	2	..	..	..	..	..	..	3	..	..	..	2	1	3		
	72	Anantapur ..	6,077	5,375	11,452	5	1	..	..	..	1	..	2	..	..	3	2	1	3		
	73	Tadpatri ..	5,605	5,688	11,293	6	..	..	..	..	2	..	..	..	1	3	2	1	3		
Nilgiris, The.	74	Gotacamund ..	10,217	9,250	19,467	19	1	..	..	..	..	2	2	..	..	4	4	1	5		
	75	Coonoor ..	6,456	5,756	12,215	5	..	..	..	..	..	..	2	1	1	8	5	8	13		
South Kanara.	76	Mangalore ..	28,204	25,673	53,877	33	1	..	..	1	2	2	6	..	..	1	2	..	2		
	77	Calicut ..	42,527	39,807	82,334	59	6	..	..	..	6	4	..	1	1	13	16	11	27		
Malabar ..	78	Palghat ..	22,619	22,868	45,487	21	..	2	..	..	2	3	4	1	..	34	19	27	46		
	79	Cannanore ..	13,158	14,545	27,703	18	2	..	..	..	1	5	..	..	..	13	14	11	25		
	80	Tellicherry ..	13,090	14,486	27,576	16	1	..	..	..	2	1	1	..	..	7	5	8	13		
	81	Cochin ..	11,222	9,415	20,637	12	..	..	..	..	2	..	..	..	..	10	11	4	15		
		Total ..	1,528,303	1,500,561	3,028,859	2,131	64	64	8	1	252	309	310	28	21	4	3	3	6		
																1,166	1,138	1,055	2,193		

* Return not received.

Madras, 12th January 1926.

Abstract return of attacks and deaths of epidemic diseases in the Presidency of Madras during the week ending 19th December 1925

Name of the district.	Name of taluk (rural) and municipal town.	Cholera		Smallpox.		Plague		Scrapping fever.	
		Attacks	Deaths.	Attacks	Deaths.	Attacks	Deaths.	Attacks	Deaths.
Ganjam	Chatrapur	..	..	5	1	..	..	..	..
	Gumsur	..	..	2	0	..	..	..	..
	Total ..	..	..	11	5	..	..	..	..
Vizagapatam	Anakapalle	..	..	1	1	..	..	..	..
Godavari	Peddapuram	..	..	2	..	..	..	..	..
	Pithapuram	..	..	2	..	..	..	..	..
	Total ..	..	..	5	..	..	..	..	..
West Godavari ..	Tanuku	..	..	48	2	..	..	..	..
	Yernagudem	..	..	5	1	..	..	..	..
	Total ..	..	..	53	3	..	..	..	..
Kistna	Divi	..	..	2	..	..	..	..	..
Guntur	Guntur	..	..	2	..	..	..	..	..
	Repalle	..	..	2	..	..	..	..	..
	Sattenapalle	..	..	9	3	..	..	..	..
	Total ..	..	..	13	3	..	..	..	..
Madras	Madras town	35	19	3	2	..	..	..	..
Chingleput	Chingleput	13	4	..	..	..	..	..	..
	Conjeevaram M T.	..	..	1	..	..	..	..	..
	Total ..	13	4	1	..	..	..	..	..
South Arcot	Chidambaram	..	..	4	3	..	..	..	..
	Gingee	61	34	4	..	..	..	..	..
	Villupuram M T.	5	3	1	1	..	..	..	..
	Tindivanam	2	2	..	..	..	..	..	..
	Tirukkoyilur	1	1	..	..	..	..	..	..
	Vriddhachalam	4	3	..	..	..	..	..	..
	Cuddalore M. C.	20	9	..	..	..	..	..	..
	Total ..	97	52	5	4	..	..	..	..
Trichinopoly	Karur	74	44	..	..	..	..	..	..
	Kulittalai	11	6	..	..	..	..	..	..
	Lalgudi	70	51	..	..	..	..	..	..
	Musiri	12	13	..	..	..	..	..	..
	Trichinopoly	14	11	..	..	..	..	..	..
	Udayarpalayam	..	..	2	..	..	..	..	..
	Karur M T.	7	4	..	..	..	..	..	..
	Srirangam M.T.	10	9	..	..	..	..	..	..
	Trichinopoly M T.	8	3	3	3	..	..	..	..
	Total ..	210	140	5	3	..	..	..	..
Tanjore	Arantangi	13	1	..	..	..	..	..	..
	Kumbakonam	25	16	..	..	..	..	..	..
	Nannilam	14	10	..	..	..	..	..	..
	Negapatam	60	46	2	..	..	..	..	..
	Papanasam	23	11	..	..	..	..	..	..
	Pattukkottai	307	177	..	..	..	..	..	..
	Tiruturaipundi	28	7	2	..	..	..	..	..
	Kumbakonam	101	62	..	..	..	..	..	..
	Mannargudi M T.	1	1	..	..	..	..	..	..
	Negapatam M T.	13	2	..	..	..	..	..	..
	Tanjore M T.	3	3	..	..	..	..	..	..
	Tiruvalur M T.	19	14	..	..	..	..	..	..
	Total ..	2	2	..	..	..	..	..	..
		640	341	6	..	..	..	..	..
Madura	Dindigul	76	27	..	..	..	..	..	..
	Madura	6	4	..	..	..	..	..	..
	Nilakottai	46	18	..	..	..	..	..	..
	Paini	100	43	..	..	..	..	..	..
	Periyakulam	83	38	..	..	23	9	..	..
	Tirumangalam	20	6	..	..	..	..	..	..
	Sedumayakkanur M.T.	13	7	..	..	..	..	..	..
	Madura M. T.	15	11	2	..	..	..	..	..
	Paini M.T.	16	13	..	..	..	..	..	..
	Total ..	377	167	2	..	23	9	..	..
Ramnad	Aruppukottai	18	7	..	..	..	..	..	..
	Paramagudi	73	41	..	..	..	..	..	..

Name of the district.	Name of taluk (rural) and municipal town.	Cholera.		Smallpox		Plague.		Relapsing fever.	
		Attacks.	Deaths.	Attacks.	Deaths.	Attacks.	Deaths.	Attacks.	Deaths.
Ramnad—*contd.*	Ramnad	38	29	..	..	26	12	..	..
	Sattur	2	1	..	..	..	..	..	..
	Sivaganga	62	57	..	..	..	..	..	..
	Tiruppuvanam	7	4	4	..	..	..	..	..
	Srivilliputhur M.T.	6	6	..	..	..	..	..	..
	Total ..	207	118	4	..	26	12	..	..
Tinnevelly	Ambasamudram	32	20	..	..	..	..	..	..
	Kovilpatti	28	13	..	..	..	..	..	..
	Nanguneri	169	119	..	..	..	..	..	..
	Srivaikuntam	80	52	..	..	..	..	..	..
	Tinnevelly	7	7	..	..	..	..	..	..
	Tuticorin	66	34	8	2	..	..	..	..
	Palamcottah M.T.	6	6	..	..	..	..	..	..
	Tinnevelly M.T.	2	2	..	..	..	..	..	..
	Tuticorin M.T.	12	9	..	..	..	..	..	..
	Total ..	382	240	8	2	..	..	..	..
Karnool	Markapur	..	..	24	..	..	..	..	..
Cuddapah	Jammalamadugu	..	..	6	..	..	..	..	..
	Rajampet	..	..	4	..	..	..	..	..
	Sidhavattam	..	..	8	3	..	..	..	..
	Total ..	..	..	18	3	..	..	..	..
Bellary	Harpanahalli	..	..	..	..	7	6	..	..
	Kudligi	..	..	..	..	2	1	..	..
	Total ..	..	..	..	..	9	7	..	..
Anantapur	Pamidi	..	..	8	..	..	..	..	..
North Arcot	Gudiyattam	..	..	1	1	..	..	..	..
	Palur	..	..	22	4	..	..	..	..
	Walajapet	1	1	..	..	..	..	..	..
	Wandiwash	..	..	29	2	..	..	..	..
	Total ..	1	1	52	8	..	..	..	..
Chittoor	Chandragiri	..	..	6	..	..	..	..	..
	Chittoor	..	..	3	2	..	..	..	..
	Madanapalle	..	..	2	1	..	..	..	..
	Total ..	..	..	11	4	..	..	..	..
Salem	Dharmapuri	..	..	..	..	3	..	..	..
	Hosur	..	..	..	..	2	2	..	..
	Omalur	2	1	..	..	..	..	..	..
	Rasipuram	24	16	2	..	..	..	..	..
	Salem	4	2	..	..	..	..	..	..
	Salem M.T.	4	3	1	1	..	..	..	..
	Total ..	31	21	3	1	11	2	..	..
Coimbatore	Avanashi	35	20	..	..	..	..	..	..
	Dharapuram	21	11	..	..	..	..	..	..
	Erode	7	6	..	..	..	..	..	..
	Gopichettipalayam	32	43	14	5	..	..	..	..
	Palladam	1	1	..	..	..	..	..	..
	Pollachi	24	10	..	..	..	..	..	..
	Udumalpet	36	20	..	..	..	..	..	..
	Coimbatore M.T.	1	1	..	..	..	..	..	..
	Dharapuram M.T.	38	28	..	..	..	..	..	..
	Erode M.T.	7	6	..	..	..	..	..	..
	Total ..	260	142	14	5	..	..	..	..
South Kanara ..	Udupi	2	1	..	..	..	..	..	..
	Mangalore M.T.	..	..	..	..	1	1	..	..
	Total ..	1	1	..	..	1	1	..	..
Malabar	Palghat	20	16	..	..	..	..	..	..
	Ponnani	..	..	5	..	..	..	..	..
	Walluvanad	16	13	..	..	..	..	..	..
	Palghat M.T.	4	3	..	..	..	..	..	..
	Total ..	30	29	5	..	..	..	..	..
Total—Municipalities ..		251	156	13	5	1	1	..	..
Total—Rural districts ..		2,058	1,114	238	32	72	29	..	..
Grand total ..		2,309	1,270	252	37	73	30	..	..

Madras, 7th January 1926.

A. J. H. RUSSELL, Major, I.M.S.,
Director of Public Health.

JUDICIAL NOTIFICATIONS.

PROCLAMATION.

Madras to wit.

By virtue of a Precept to me directed by His Majesty's High Court of Judicature at Madras I hereby proclaim and give notice that a Sessions of Oyer and Terminer and General Gaol Delivery in and for Fort St. George the Town of Madras and the local limits thereof and the places and factories subordinate thereto will be holden at the Court House of the Court at Madras aforesaid on Monday, the First day of February ensuing the date hereof at eleven o'clock in the forenoon for the trial of all crimes and offences done or committed within Fort Saint George or the Town of Madras or the local limits thereof and places and factories subordinate thereto and dependent thereon.

And also that at the same time and place will be holden a Session of Admiralty for the trial of all crimes and offences done or committed on the High Seas.

And I hereby require and enjoin all persons bound to prosecute and give evidence at the above Sessions or in anywise concerned therein to attend at the time and place abovementioned and not to depart without leave.

C. E. WOOD,
Sheriff of Madras.

High Court House, Madras,
21st December 1925

INVESTITURE OF POWERS.

Under rule 1 of Order XX of the First Schedule of the Code of Civil Procedure, 1908 (as amended by the High Court Notification, dated the 9th November 1914, published at page 2038 of Part II of the *Fort St. George Gazette*, dated the 17th November 1914), and in continuation of previous notifications of the High Court on the subject, the High Court is pleased specially to empower the undermentioned District Munsif to pronounce judgments by dictation to a shorthand writer in open court:—

Advikolanu Venugopal Rao Pantulu.

S. ANDISUNDARACHARI,
Assistant Registrar.

High Court, Madras,
9th January 1926.

Under section 23 of the Madras Civil Courts Act, 1873, as amended by section 5 of the Madras Civil Courts Act, 1885, and further amended by the Decentralization Act, 1914 (IV of 1914), the High Court is pleased to invest Mr. Talur Sama Rao, District Munsif of Karur in the Trichinopoly district, with the jurisdiction of a Judge of a Court of Small Causes for the trial of suits cognizable by such Courts arising within the local limits of his jurisdiction up to the amount of Rs. 200.

2 The powers given by this notification are personal and will be exercised by the District Munsif only so long as he continues to be District Munsif of the said Court.

3. This notification will have effect from the date of its publication in the *Fort St. George Gazette*.

High Court, Madras,
10th January 1926

NOTIFICATIONS.

Under sections 5 and 11 of the Madras Civil Courts Act, 1873, the High Court hereby directs in partial modification of its notification, dated 20th October 1911, published at pages 1584 to 1587 of the *Fort St. George Gazette*, dated 17th October 1911, so far as it relates to the local jurisdiction of the District Munsif's Court of Chidambaram and in supersession of its notification, dated 17th September 1920, published at page 1017 of the *Fort St. George Gazette*, dated 21st September 1920, that the following District Munsif's Courts in the South Arcot district shall be located and shall have local jurisdiction as follows with effect from the 1st February 1926:—

DISTRICT MUNSIF'S COURT, TINDIVANAM.

PLACE OF SITTING—TINDIVANAM.

Jurisdiction.

(a) The entire Revenue taluk of Tindivanam.
(b) The entire Revenue taluk of Gingee.
(c) The Vanur Srika of the Villupuram taluk comprising the following villages—

1 Acharampattu
2 Akkampattu.
3 Irunkal.
4 Eraiyur
5 Kabilampakkam.
6 Kadapeerikuppam.
7 Kuvanur
8 Kattirampakkam
9 Kunnam.
10 Jinvampattu.
11 Kariyattu.
12 Kongarapadi.
13 Kondabaikkuppam.
14 Kidangampattu.
15 Kottakuppam.
16 Kurukkeni.
17 Pannampandi
18 Semangalam
19 Tirukkoilambakam.
20 Thiruvakkarai.
21 Thechiranur.
22 Marakkanam.
23 Thollimoor.
24 Nemili
25 Ambenpakkal.
26 Pattanur
27 Perungani.
28 Pudupakkam
29 Ottai
30 Pulichapallam.
31 Puthenai
32 Periambai
33 Reyapadupakkam
34 Thuruvai.
35 Vanur.
36 Irum Kommiyapalayam.
37 Verdur.
38 Pinakur
39 Sirnvai,
40 Arrai.
41 Edayapet
42 Elapandapet.

Formerly attached to Vikravandi Srika.

and (d) the following 17 villages of the Kandiyangalam Srika of the Villupuram taluk—

1 Kanalam
2 Mudalikuppam.
3 Kedukkur
4 Srikalampattu.
5 Chinnabayanandram,
6 Annamankuppam.
7 Sorbagapur.
8 Kannapalayam
9 Tirunangalam.
10 Nerkunram
11 Pakkiripalayam.
12 Kilangunam.
13 Perumbayanandram
14 Muttrampattu.
15 Valudaram.
16 Kalithankpattu.
17 Vadacur.

DISTRICT MUNSIF'S COURT, VILLUPURAM.

PLACE OF SITTING—VILLUPURAM

Jurisdiction

The undermentioned Srikas of the Villupuram taluk.

(a) Villupuram Srika.

1 Ayyankoilpattu
2 Ayyur Agraram.
3 Gingee.
4 Kandambakkam.
5 Kandamangadi.
6 Kavarpakkam
7 Settattar Tirukkal.
8 Kilperumbakkam.
9 Kramamadangal.
10 Mahrajapuram.
11 Kondangi.
12 Kolattur
13 V. Aryalur.
14 Salamedu.
15 Sholingapur.
16 Thenmarudevi.
17 Sholampadi
18 Edappalayam.
19 Arasankuppam,
20 Balavanur.
21 Kongarattondan.
22 Athiyur Tiruvadi,
23 Vellambakkam.
24 Tirupachanur.
25 Tiruvamattur.
26 Nanmedu.
27 Vedirumpattu.
28 Pappampattu.
29 Pillagam
30 Periyapakkam.
31 Madirimangalam.
32 V. Marudur
33 Pandhotiyur
34 Mondiambakkam.
35 Vadakkupalayam
36 Vandurutti
37 Virattikuppam.
38 Alattur.
39 Villupuram
40 Sirotiyam, Kakuppam.

(b) Valavanur Srika.

1 Arasamanpalam.
2 Arpampalayam.
3 Arungur.
4 Elangadu
5 Padduveddikuppam
6 Kudumayankuppam.
7 Kappiyampuliyur.
8 Kolliyanal.
9 Panaikuppam.
10 Sulki Agraram.
11 Thandandalur
12 Siyangapalayam.
13 Siruvandadu.
14 Sengadu.
15 Vadagumthikuppam.
16 Servaranur.
17 Thekkuthipalayam.
18 Narayur.
19 Kanchilampalayam.
20 Mainvayanur.
21 Pagandai.
22 Thennavanyampattu.
23 Parukananderi.
24 Parsuveddipalem.
25 Pannampattu.
26 Pudur
27 V Pudur.
28 Malayankuppam.
29 Pavarasankuppam
30 V. Mattur.
31 Mungilpattu.
32 Mettaya nayam.
33 Melpadi.
34 Kallapattu
35 Mokkilkuthai.
36 Vadavambalam.
37 Kallipattu
38 Valavanur.
39 Kavarakuppam.
40 Vakkur
41 Venkatadri Agraram.

DISTRICT MUNSIF'S COURT, VILLUPURAM—*cont.*

PLACE OF SITTING—VILLUPURAM—*cont.*

Jurisdiction—*cont.*

(*c*) Ananjur firka.

1 Athiyur Thirukkai.
2 Ananjur
3 Annamalaipuram.
4 Elumalai
5 Vijayankuppam
6 Odaiyarpalam.
7 Kulipakkam.
8 Vengamur.
9 Kaiyanur.
10 Velyandal.
11 Karuvalur.
12 Kaliyampundi.
13 Perungalampundi.
14 Sangarabanagalam.
15 Kolaiyur.
16 Kannadhal.
17 Semmedu.
18 Sithur.
19 Vellarpattu.
20 Sa. Kudalur.
21 Ba. Budur.
22 Nagar
23 Sa. Kottapakkam.
24 Tirukkanam.
25 Porur
26 Nangalur
27 Nallapalaiyam.
28 Kal yam
29 Narasingapur
30 Nandivadi.
31 Nemur
32 Arasalapuram.
33 Kovilur
34 Vangiyankuppam
35 Panamalai
36 Marudagapattu.
37 Ishabankuppam.
38 Kuttalur
39 Vellaiyampattu.
40 Sennappanayakanpalaiyam
41 Shrotriyam Melkarani.

(*d*) Vikravandi firka.

1 Asoor
2 Arudayarpattu.
3 Eslam
4 Brahmadesam
5 Kanapiram.
6 Thirunandipuram.
7 Gampaipattu.
8 Angarakuppam.
9 Attikuppam.
10 Kayalur
11 Reddikuppam.
12 Pallayaruppam
13 Kothiyampundi.
14 Sathanur
15 V. Salai.
16 Sittani.
17 Eloy.
18 Sirusathikuppam.
19 Vittikudu
20 Sendiyambakkam
21 Senji Kothamangalam
22 Thoppur.
23 Toravi
24 Nallalam.
25 Pandalam
26 Nedimoliyamur.
27 Panaiyapuram.
28 Panapakkam.
29 Pidaripattu
30 Periya Thakur.
31 Peram.
32 Pilapattu
33 Mudaliyakkam.
34 Malakondai
35 Kongaramapundi.
36 Kadaparam.
37 Sayyathi Vanam.
38 Vikravandi.
39 Shrotriyam Kattampundi.
40 Shrotriyam Sannathchur

(*e*) Kanai firka.

1 Adanur
2 Sa Aparia
3 Ariyalur Thirukkai.
4 Anjur
5 Oulsoli.
6 Sulipattu
7 Thikkarudi
8 Olukkai.
9 Kandamadu.
10 Kokkeram
11 Kayur.
12 Kalpattu.
13 Kanjanur.
14 Kanai.
15 Vadanur
16 Kandalapchur.
17 Pungaram.
18 Kaiba Karanai.
19 Kuppam.
20 Agaram Sithamur.
21 Kida
22 Kanur
23 Siruvakkur.
24 Siravathi
25 Arumpuli.
26 Tanabur.
27 Thali
28 Karungalipattu.
29 Pallyandur.
30 Kol patta.
31 Perumbakkam
32 Venkatesaperam.
33 Mambalapattu.
34 Vengandur
35 Vayavanathur.
36 V. Kothamangalam
37 Vendi.
38 Pundi.
39 Shrotriyam Olagalampundi
40 Shrotriyam Kunnathur Thangal.
41 Zamin Mallingapattu.
42 Viranur
43 Valapakkur.

and (*f*) the following 24 villages of the Kandamangalam firka of the said taluk—

1 Aiyur
2 Kandamangalam.
3 Krishnapuram.
4 Periakuppattiyam.
5 Gangarampattiyam.
6 Mukkippam
7 Kaniyampattu
8 Sekkampattu.
9 Kothapakkam.
10 Pallathur.
11 Kandur.
12 Serappur.
13 Navamalkippalc
14 Navamal Mandur.
15 Pallithennal.
16 Pallinelliyanur
17 Pallipudupattu.
18 Pakkam.
19 Melpatti Sornavur.
20 Kilpadi Sornavur.
21 Kalingiyappan.
22 Kanbakkam.
23 Viranam.
24 Millah Mandagapattu.

NOTE.—The remaining 37 villages of the Kandamangalam firka are attached to the jurisdiction of the District Munsif's Court, Tindivanam.

DISTRICT MUNSIF'S COURT, CHIDAMBARAM.

PLACE OF SITTING—CHIDAMBARAM.

Jurisdiction.

The undermentioned firkas of the Chidambaram taluk.

(*a*) Chidambaram firka

1 Vainr
2 Agavanallur
3 Kaliyanthoppu
4 Koothankoli.
5 Elanangur
6 C. Vaikkarayan.
7 Thumbaimedu.
8 Settimedu
9 C. Tandavarayanallur.
10 Chidambaram
11 Pallapadu.
12 Sangarathottam.
13 Paramesvaranallur.
14 Virtuhaigam
15 Kannangudi.
16 Kannangudi.
17 C. Mulavanniyar.
18 Vayalur
19 Kirupaiyam.
20 Tirupathirutham.
21 Then Harippuram.
22 Ma. Puliyangudi.
23 Veda Haritapuram.
24 Dudapettai.
25 Sakkangudi.
26 Kiliyanur.
27 Asapettai.
28 Orathur
29 Palayanallathangudi.
30 Kiliyanallachcheri.
31 Kilpatham.
32 Adur.
33 Kulikaranthakanallur.
34 Ayyanur Akkaranangalam
35 Muruhadyanirappu.
36 Sirupalur
37 Pampattu.
38 Pungudi.
39 Sengalimedu.
40 Nangalur.
41 Sivayam.
42 Eyanar
43 Kodiyalam.
44 Meghiyur.
45 Perungalur.
46 Ekyavarikhanpattu.
47 Palamedu.
48 Gudalur

(*b*) Kommatchi firka.

1 Karuppur.
2 Thirkannangudi.
3 Vadakkumangudi.
4 Kudurub.
5 Vadamur.
6 Thennur.
7 Paravalagam.
8 Attondanatham
9 Sivakkam
10 Kadanallur.
11 Kathavasal.
12 Sellikallalai
13 Lakshmigudi
14 Kuthadathan.
15 Mel Nedumbur.
16 Kil Nedumbur.
17 Oplanthumedu.
18 Meiyyathur.
19 Alkiyattu
20 Kandivanagalam
21 Kalampathur.
22 Mullangudi.
23 Kilpanthangudi.
24 Kilakuri.
25 Kilvanmiyur.
26 Melavanniyur.
27 Valathur.
28 Viranatham
29 Vanathirayanpettai
30 Kanjarai.
31 Kottaitthi.
32 Mulaparuthigudi.
33 Elangambur.
34 Vellur
35 C. Arnaur
36 Ma Arnaur.
37 Vathiyur.
38 Vasudiyur.
39 Siruvalandur.
40 Tirumaliyur.
41 Nadutittai.
42 Varaitope.
43 Pillayanthangal.
44 Kilakhangudi
45 Pallyangudi.
46 Kothur.
47 Madurandamam.
48 Ma Odiyur
49 Elayur
50 Sarvanipattu.
51 Sholakkur
52 Nerasal.
53 Thurakudi.
54 Alangatham
55 Virudhalakudam.
56 Sharidan
57 Thorappa
58 Veeranandaperam.
59 Malakadambur.
60 Kilkadambur
61 Settithangal.
62 Perikottagham.
63 Kuppangam Pavadaikur.
64 Kattangudi
65 Mannargudi
66 Udayangudi.
67 Veeranandallur.
68 Palamiyanallur
69 Nattaranangalam.
70 Lalpettai
71 Vadakkakudi.
72 Elleri
73 Kil Kallimedai
74 Mel Kallimedai
75 Tiruchinnapuram.
76 Manur Adur
77 Nattanpalai.
78 Koyanallur
79 Uttamatholaghan.
80 Kandakkadu.
81 Kalumalai
82 Ruthangudi.
83 Ma. Kottangudi.
84 Pattur.

DISTRICT MUNSIF'S COURT, CHIDAMBARAM—*cont.*

PLACE OF SITTING—CHIDAMBARAM—*cont.*

Jurisdiction—cont.

(*d*) Sheliatope firka.

1 Kathalayal.
2 Vaityanadevi Melpathi.
3 Vaityanadevi Kilpathi.
4 Agara Alambadi.
5 Athanur
6 Periyaneruanam.
7 Gunnanarunam.
8 Virakuchchanallam
9 Anuvari.
10 Kumbur
11 Nallikollai.
12 Thottiyakollai.
13 Pannalore
14 Sheliatope.
15 Mandur
16 Vathirayanchettu.
17 Kilavadimattam.
18 Alathambadi.
19 Vandurayanpet.
20 Odaiyur.
21 Sayapadi
22 Manjakollai.
23 Ambapuram.
24 Pirasuramapuram.
25 Illaiyur
26 Talaikolam, Ten.
27 Talaikolam, Vada
28 Kolakudi.
29 Pavalur.
30 Vahur.
31 Panthalttam
32 Thevangudi.
33 Vilagham
34 Madapuram.
35 Nedungur
36 Therkuvaithangan
37 Harsolur.
38 Vadakkuvaithangan.
39 Kulapadi Thumpathi.
40 Settiyur.
41 Tarnam
42 Odikkanallur.
43 Valagankollai.
44 Vayyalur
45 Vadapakkam
46 Valliyagudi.
47 Sathanangalam.
48 Rudangudi.

(*e*) Porto Novo firka.

1 Jayankondan
2 Kilpudu.
3 Kumudamulai.
4 Nathasedu
5 Vadakkirishnapuram.
6 Mirudur
7 Thachchirkuppuram
8 Kuda Alambadi
9 Adhivarahanattam
10 Sattukal nu.
11 Sudarayanpettai.
12 Bhuvanagiri Mel
13 Thathuthittai.
14 Vadakkuthittai.
15 Sathapadi.
16 Sokkankollai.
17 Vayalamur
18 Kilmanakudi
19 Malmanakudi.
20 Pu. Settur.
21 Kuriyanangalam
22 Kil Bhuvanagiri.
23 Amparam
24 Adhivarahanallur.
25 Mariur
26 Manjakolli
27 Atsuge (dewan).
28 Tachchadu.
29 Sendirankudu.
30 Pavalai
31 Alamelumangapuram.
32 Manikollai.
33 Periyapatta
34 Srivanthimangalam.
35 Villiyanallur.
36 Palvaittankn.
37 Velangipatto.
38 Kuthuttai.
39 Chinnakumatti.
40 Periyakumatti.
41 Arayikkotti.
42 Agaram
43 Porto Novo

(*f*) Thillaivadangam firka

1 Maduvankarai.
2 Mamandadi.
3 Nanjamaghathuvelkai.
4 Kilpi
5 Tandavaraya Sholagham.
6 Pichavaram.
7 Kiththichchilpalai.
8 Kilap mambu.
9 Karaikarpatta.
10 Uttamachchanangalam.
11 Kadavilagam.
12 Punnaltur
13 Thillaivilagam
14 Parpainaghathuvelkai.
15 Mudur
16 Muhaiyarpattu.
17 Kilmanampattu.
18 Kovilampadi.
19 Kodipallam
20 Nakkanthankudi.
21 Mithikudi.
22 Chidambaranathanpettai.
23 Kumaramangalam.
24 Vanpattur
25 Gnanapattu.
26 Thirukkilpalli.
27 Ambagaranam
28 Jayankondangaiyam.
29 Kilkandalipadi.
30 Parambattu.
31 Pottai.
32 Varakal.
33 Sittalipadi
34 Tamankolam.
35 Sivapuri.
36 Uyyapur
37 Kadirambori.
38 Vellampadugai.
39 Kuthkangattupadugai.
40 C Kalhangudi.
41 Lalpettai.
42 Thillainayagapuram
43 Palathankaram.
44 Kilmangalodi
45 Melamangalodi
46 Melachchkamalhanpettai.

and (*g*) the following 32 villages of the Palayankottah firka of the said taluk:

1 Karnakkamallur.
2 Agarapallur
3 Sittamalli.
4 Varamalaivi.
5 Pudupur
6 Vaidhur
7 Kunarugudi.
8 Kottandavilagham.
9 Nangudi.
10 Malavaroyamallur.
11 Mudukkandamallur.
12 Karalugudi.
13 Godaiyarpallur.
14 Kanur.
15 Perur
16 Kurunjigudi.
17 Valaiyhipu.
18 Kandavarmangalam.
19 Sheiathamur.
20 Kil Palayankottai.
21 Mavangalam
22 Kondamandram
23 Mel Palayankottai.
24 Kolaiyur.
25 Sattivattam
26 Sri Nedunari.
27 Pattur.
28 Nagarapadi.
29 Tattampettai.
30 Adhivarahanallur.
31 Thirunilappam.
32 Sattamangalam.

NOTE.—The remaining 8 villages of the Palayankottah firka noted below will continue to be attached to the jurisdiction of the District Munsif's Court, Vriddhachalam, as hitherto:—

1 Srimushnam.
2 Sri Vishnumangai.
3 Kalipadi.
4 Siola Puliyangudi
5 Kondamangalam.
6 Mudukkattankulam
7 Kokkarayar pettai.
8 Anandangudi
9 Kila Puliyangudi.

High Court, Madras,
7th January 1926.

The High Court has made the following amendment to the Appellate Side Rules, 1905, and publishes it for general information. It will come into force forthwith.

In chapter IX, *for* rule 20-B (1), as amended and published at page 533 of Part II of the *Fort St. George Gazette*, dated the 17th April 1923, *substitute* the following:—

"Rule 20-B (1):—All appeals to the High Court from original decrees of subordinate courts, shall be printed in the ordinary form unless the appellant at the time of the filing of the appeal or the respondent at the time of filing his appearance applies for the record to be printed in Privy Council form, and the other side agrees. When the record is to be printed in Privy Council form, the size of the paper used shall be such that the sheet when folded and trimmed will be 11 inches in height and 8½ inches in width, the printing shall be in the form known as Demy Quarto (i.e., 54 ems in length and 42 in width). The type to be used in the text shall be Pica type, but Long Primer shall be used in printing accounts, tabular matter and notes. The number of lines in each page of Pica type shall be 47 or thereabouts; and every tenth line shall be numbered in the margin."

(Sd.) MURRAY COUTTS-TROTTER, *Chief Justice.*
" C. G. SPENCER
" W. W. PHILLIPS
" P. V. KUMARASWAMI SASTRI
" C. KRISHNAN
" V. RAMESAM
" C. E. ODGERS
" M. D. DEVADOSS } *Judges.*
" M. VENKATASUBBA RAO
" E. H. WALLACE
" H. O. C. BEASLEY
" D. G. WALLER
" C. MADHAVAN NAIR
" V. V. SRINIVASA AYYANGAR

High Court, Madras,
12th January 1926.

By virtue of the authority conferred by clause 37 of the Letters Patent, the High Court hereby makes the following rules regulating the procedure to be adopted in cases under section 66 of the Indian Income-tax Act, XI of 1922. These rules shall be printed as Appendix F to the Appellate Side Rules, 1905, and shall come into force immediately:—

1. In every case in which the Commissioner of Income-tax has refused to state a case for the opinion of the High Court, and it is desired to obtain an order from the High Court requiring him to state a case, the prayer shall contain in precise language a statement of the point of law upon which the case is to be stated. The application must be supported by an affidavit, by the assessee himself, and, if necessary, a further affidavit by some one acquainted with the facts, setting out concisely the material facts giving rise to the alleged point of law, and setting out the proceedings which have taken place before the Income-tax Officers and shall exhibit copies of the orders of the Income-tax

Officer and the Assistant Commissioner of Income-tax and of the order of the Commissioner of Income-tax disposing of the case.

2. Such applications shall be entitled "Income-tax Act, 1922, case No. of 192 ex parte (name of assessee)." They shall not be presented to the Judge taking petitions, but be made ex parte at 11 a.m. to the court hearing such applications.

3. The court hearing such applications and deciding cases stated under the Income-tax Act shall be such Bench of three Judges as the Chief Justice may appoint.

4. In the event of the court requiring the Commissioner of Income-tax to state a case, notice of the order containing the question or questions of law on which the case is to be stated, and a copy of the judgment, if any, delivered by the court, and a copy of the affidavits filed in support of the application, shall be sent by registered post to the Commissioner of Income-tax.

5. Counsel presenting such an application shall be bound to accept service on behalf of the assessee of any notices issued by the High Court, or of any communications which the Commissioner of Income-tax may desire to make, until the case has been finally disposed of, or an application for change of counsel has been filed in court, and a copy thereof sent by the assessee to the Commissioner of Income-tax.

6. All cases stated by the Commissioner of Income-tax shall as far as possible be divided into paragraphs numbered consecutively, and shall concisely state such facts and refer to such documents with copies of the latter annexed, as may be necessary to enable the court to decide the question raised thereby.

7. The Commissioner of Income-tax, having stated a draft case, shall submit the same to the assessee or his counsel, with a request to supply him with any suggested additions or amendments relating to the statement of facts or to the inclusion of documents within fourteen days of the receipt of the same by the person to whom it is sent. In the event of no suggestions for addition or amendment being received by the Commissioner of Income-tax within the said fourteen days he shall settle the case in its final form and supply three copies thereof to counsel for the assessee.

8. In the event of any question arising upon the statement of such case upon which the Income-tax Commissioner and the assessee are unable to agree, either of them may apply to the court mentioned in rule 3 after giving three days' previous notice in writing to the other party for a direction as to the form in which such question shall be stated in the case, without prejudice to the provisions of section 66 (4), and the costs thereof shall be dealt with by the High Court in accordance with section 66 (6).

9. Upon the argument of such case the court and the parties shall be at liberty to refer to the whole of the contents of the documents annexed to the case.

10. The statement of the case shall be set out in the concluding paragraph thereof the point of law to be decided as stated to the application of the assessee, or any modified form thereof which the High Court may have ordered, together with the opinion of the Commissioner of Income-tax thereon.

11. In the event of the Commissioner of Income-tax being required by the assessee, or by the High Court, to state more than one distinct point of law, arising out of the same assessment, the facts and documents relating to each of such questions of law together with the question of law and the Commissioner's opinion thereon shall, unless otherwise ordered by the High Court, be set out in a separate case, to each of which these rules shall apply.

12. The Court disposing of the case shall fix the fees payable by or to either party in their absolute discretion

(Sd.) MURRAY COUTTS-TROTTER, *Chief Justice.*
" C. G. SPENCER
" W. W. PHILLIPS
" C. V. KUMARASWAMI SASTRI
" C. KRISHNAN
" V. RAMESAM
" C. E. ODGERS
" M. D. DEVADOSS
" M. VENKATASUBBA RAO
" E. H. WALLACE
" H. C. C. BRASLEY
" D. G. WALLER
" C. MADHAVAN NAIR
" V. V. SRINIVASA AYYANGAR } *Judges.*

The High Court has made the following addition to the Appellate Side Rules, 1905, and publishes it for general information. It shall come into force immediately.

Insert the following as rule 9-A :—

"Applications under section 66 (3) of the Indian Income-tax Act, XI of 1922, shall be posted before a Full Bench of three Judges."

(Sd.) MURRAY COUTTS-TROTTER, *Chief Justice.*
" C. G. SPENCER
" W. W. PHILLIPS
" C. V. KUMARASWAMI SASTRI
" C. KRISHNAN
" V. RAMESAM
" C. E. ODGERS
" M. D. DEVADOSS
" M. VENKATASUBBA RAO
" E. H. WALLACE
" H. C. C. BRASLEY
" D. G. WALLER
" C. MADHAVAN NAIR
" V. V. SRINIVASA AYYANGAR } *Judges.*

S. WADSWORTH,
Registrar.

High Court, Madras,
12th January 1926.

PLEADERSHIP EXAMINATION—APRIL-MAY 1926.

Candidates intending to present themselves for the Pleadership Examination to be held in Madras in April-May 1926 are informed that, under rules 13 and 14 of the Rules framed by the High Court under the Legal Practitioners Act XVIII of 1879, applications for admission to the examination should be filed on or before the 15th February 1926, (*a*) in the case of candidates residing, or employed either in foreign territory or within the limits of the original jurisdiction of the High Court, in the office of the Deputy Registrar of the High Court, Appellate Side; (*b*) in the case of candidates who are *at present* students of the Madras Law College, in the office of the Principal of the College; and (*c*) in the case of other candidates, in the District Courts within whose jurisdiction the candidates respectively reside or are employed.

The dates and place of examination will be notified in the Gazette in due course.

Applications for admission to the examination should be in the following form :—

Application for admission to the Pleadership Examination, First Grade, to be held in April-May next.

(1) Name of candidate (*in full*)
(2) Father's name (*in full*).
(3) Age.
(4) Fixed and present place of residence and address showing the name of the district, taluk, town or village, etc (*in full*)

(5) Class or community to which candidate belongs. (The candidate will here enter Brahman, Other Hindu Muhammadan, Native Christian, Eurasian or European, as the case may be.)

(6) Candidate's present occupation.

(7) Detailed statement of qualification for admission to examination, as defined in rule 10 *

(8) Signature of forwarding officer, showing that the entries have been verified so far as possible.

Date of Application. *Signature of Applicant.*

N.B.—Printed forms of application can be obtained from the office of the Secretary, Pleadership Examination Board, High Court, Madras, from the several District Courts of the Presidency and from the office of the Resident in Travancore and Cochin.

The application must be accompanied by the necessary documents such as, B.A. diploma and Term certificate in original with a treasury receipt for the payment of the admission fee, i.e., Rs. 25 into any treasury authorised to receive fees from candidates for the University or Special Test Examinations in the Madras Presidency.

* Candidates should file their certificates of attendance at the Law College, Madras, with the application, if possible

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Advocates, Vakils and Attorneys of the High Court, Madras, and gentlemen of the Civil Service, of not less than three years' standing, who may be desirous of being appointed Examiners for the Pleadership Examination to be held in April May 1926, are requested to forward their applications to the address of the undersigned so as to reach him on or before the 15th February 1926.

The following table shows the subjects prescribed for the examination under rule 7 of the Legal Practitioners' Rules as now in force and the number of marks assigned to each subject:—

Number and subject.	Number of marks.
1. Law of Landlord and Tenant and Transfer of Property ..	120
2. Civil Procedure Code and Law of Evidence	120
3. Criminal Procedure Code and Law of Evidence ..	120
4. The Indian Penal Code ..	120
5. The Hindu Law	120
6. Law of Contract	120
7. Law of Torts and Easements ..	120

Applicants are requested to state the subject or subjects in which they desire to examine.

None but those who reside in Madras need apply.

MIR AMIR-UD-DIN,
Secretary, Pleadership Examination Board.

High Court, Madras,
8th January 1926.

INSOLVENCY PETITIONS

No. 9 of 1925, DISTRICT COURT, SOUTH ARCOT.

Kandaswami Padayachi, son of Kotti Padayachi of Ansthur, Tirukoilur taluk—*Petitioner.*

Ponnuswami Padayachi, son of Nallathambi Padayachi of Iravelipattu, Tirukoilur taluk—*Respondent.*

Notice is hereby given to all that the above petitioner has applied to this Court to adjudge the respondent an insolvent and that the petition stands posted to 11th February 1926 for hearing.

No. 44 of 1925, DISTRICT COURT, SOUTH ARCOT.

Notice is hereby given to all that Devaneyaga Reddi, son of Ranga Reddi, residing at Kandamanadi village, Villupuram taluk, the insolvent in the above matter, has applied to this Court in I.A. No. 623 of 1925 for an order of absolute discharge and any creditor of the said insolvent who wishes to oppose the said application may appear either in person or by pleader before this Court a week before 15th February 1926 to which date the petition stands adjourned for hearing and oppose.

A. S. BALASUBRAHMANYA AYYAR,
District Judge.

Cuddalore, 11th January 1926.

No. 3 of 1924 (E.A. No. 2216 of 1925), SUB-COURT, COCANADA.

Appala Venkata Narasimha Sastri—*Petitioner (Insolvent).*

Billakurti Narayanamurti and others—*Respondents (Creditors).*

Notice is hereby given that the petitioner above named has applied to this Court for an order of discharge under section 41 of Act V of 1920, excusing delay and extending time and that the petition is posted for hearing to 16th February 1926. Any creditor wishing to oppose the same may, either in person or through pleader, appear before this Court on that date.

No. 24 of 1925, SUB-COURT, COCANADA.

Chagati Sreeramamurti—*Petitioner (Creditor).*

Tadepalli Mangapathi—*Respondent (Debtor).*

Notice is hereby given, under clause (2) of section 19 of Act V of 1920, that the abovenamed petitioner has applied to this Court to declare the respondent as insolvent. Any creditor wishing to oppose the same may appear before this Court on 8th February 1926 the date to which the petition is posted.

C. VARADARAJULU,
Acting Subordinate Judge.

Cocanada, 12th January 1926.

No. 25 of 1925, SUB-COURT, NELLORE.

Pamidimarri Subbayya—*Petitioner (Creditor)*

Kausi Garuvayya and others—*Respondents (Debtors).*

Notice is hereby given under section 30 of Act V of 1920 that by an order of this Court, dated 6th January 1926, the abovenamed first respondent has been adjudged insolvent. All creditors of the abovenamed respondent are directed to prove their claims within three months before the Official Receiver in the above case. First respondent should apply for discharge within six months from the date of adjudication (6th January 1926).

R. NARASIMHAM AYYANGAR,
Subordinate Judge.

Nellore, 9th January 1926.

No. 59 of 1925, SUB-COURT, TINNEVELLY.

R. Velumalla Pillai—*Petitioner (Creditor).*

S. V. S. Sivarama Pillai, son of Shanmugam Pillai, residing at Kallathu lane, Tinnevelly Town, and S. V. S. Nalliyappa Pillai, brother of first respondent, residing at North car street, Tinnevelly Town—*Respondents (Debtors).*

Notice is hereby given under clause (2) of section 19 of Act V of 1920 that the petitioner has applied to adjudge the respondents insolvents and that his application stands posted for hearing to the 25th day of February 1926. Any creditor wishing to oppose the said application may appear before the Court either in person or by vakil on the said date.

No. 60 of 1925, SUB-COURT, TINNEVELLY.

S. Avudayappa Pillai—*Petitioner (Creditor).*

Muthu Kana Kuna Vena Alagappa Chettiyar, son of Muthu Kana Kuna Vena Venkatachalam Chettiyar, residing at Devakotta, Ramnad district—*Respondent (Debtor).*

Notice is hereby given under clause (2) of section 12 of Act V of 1920 that the petitioner has applied to adjudge the respondent an insolvent and that his application stands posted for hearing to the 25th day of February 1926. Any creditor wishing to oppose the said application may appear before the Court either in person or by vakil on the said date.

No. 1 of 1926, Sub-Court, Tinnevelly.

Sankaralinga Thevan, Madaswami Thevan and Muthayya Thevan—*Petitioners (Creditors).*
Shanmuga Theran, son of Kunnu Thevan, residing at Kolavanathapuram, Tinnevelly taluk—*Respondent (Debtor).*

Notice is hereby given under clause (2) of section 12 of Act V of 1920 that the petitioners have applied to adjudge the respondent an insolvent and that their application stands posted for hearing to the 27th February 1926. Any creditor wishing to oppose the said application may appear before the Court either in person or by vakil on the said date.

G. J. QURAISHI,
Subordinate Judge.

Tinnevelly, 8th January 1926.

No. 10 of 1924 (I.A. No. 795 of 1925), Sub-Court, Trichinopoly.

K. R. Ranga Rao, son of Ramachandra Rao, residing at Karba Kulitalai, Kulitalai taluk—*Insolvent.*
Dakshinamurti Pillai and fifty three others—*Creditors.*

Notice is hereby given that this application for composition put in by the insolvent under section 38 of Act V of 1920 is posted for hearing in this Court on the 5th day of March 1926.

No. 14 of 1924 (I.A. No. 790 of 1925), Sub Court, Trichinopoly.

Thiruvalayya, son of Srinivasa Ayya, residing in Rayagopuram street, Srirangam—*Insolvent.*
Gopalayya and fifteen others—*Creditors.*

Notice is hereby given that this application by the insolvent for grant of an order of conditional discharge under section 41 of Act V of 1920 is posted for hearing in this Court on 4th March 1926.

No. 80 of 1925, Sub-Court, Trichinopoly.

Minor Veerappan alias Pulaniappa Chettiyar by guardian Pichammai Achi by authorized agent T. S. Krishna Ayyar—*Petitioner (Creditor).*
Ponnusami alias Karuppudayan, son of Pachamuthu Udayan, residing at Goonoor or Venkatachalapuram, Lalgudi taluk—*Respondent (Debtor).*

Notice is hereby given that this application for adjudication of the respondent an insolvent is posted for hearing in this Court on 6th March 1926.

C. S. MAHADEVA AYYAR,
Principal Subordinate Judge.

Trichinopoly, 15th January 1926.

No. 9 of 1921, District Munsif's Court, Cuddalore—No. 34 of 1921, Official Receiver's Court, South Arcot.

Veera Padayachi, son of Venkatasawami Padayachi, residing in Kallanchavadi, Cuddalore taluk—*Insolvent.*
Palanisawami Chetti, son of Sabapathi Chetti, residing in Cuddalore O.T., Cuddalore taluk—*Petitioner (Creditor).*

Notice is hereby given that the above petitioner has applied to this Court for annulling the order of adjudication passed by the Official Receiver, South Arcot, on 29th April 1921, as the above insolvent has failed to apply for discharge within the time granted, and that the said petition stands posted to 24th February 1926 for hearing in this Court.

N. S. NARASIMHA ACHARIYAR,
District Munsif.

Cuddalore, 8th January 1926.

No. 5 of 1925, District Munsif's Court, Koilpatti.

Viramudi Chettiyar, son of Muthayan Chettiyar of Ilambuvanam, Ettapuram zamin, Koilpatti taluk—*Insolvent (Petitioner).*
Ponnayan Chettiyar and others—*Creditors.*

Notice is hereby given that the said insolvent has applied for discharge under section 41 of Act V of 1920 and that the said petition is posted to 22nd February 1926 for hearing. Those who are desirous of opposing the said petition may appear before this Court either in person or by pleader on the said day.

T. A. SUBBAYYA PILLAI,
District Munsif.

Koilpatti, 12th January 1926.

No. 2 of 1926, District Munsif's Court, Erode.

A. Ramaswami Ayyar—*Insolvent.*
Sengoda Kavandan and others—*Creditors.*

Notice is hereby given under section 64 of Act V of 1920 that the creditors of the abovenamed debtor should prove their claims in accordance with form No. 3 of the Madras Provincial Insolvency Rules, 1922, on or before 18th February 1926, else a final dividend will be declared without regard to their claims.

No. 92 of 1922, District Court, Coimbatore.

Erusa Kavandan—*Insolvent.*
A. L. V. R. S. T. Lutchumanan Chettiyar and others—*Creditors.*

Notice is hereby given under section 64 of Act V of 1920 that the creditors of the abovenamed debtor should prove their claims in accordance with Form No. 3 of the Madras Provincial Insolvency Rules, 1922, on or before 3rd February 1926; else a final dividend will be declared without regard to their claims.

No. 144 of 1923, District Court, Coimbatore.

Uranee Boyan—*Insolvent.*
Srinivasan Chettiyar and others—*Creditors.*

Notice is hereby given under section 64 of Act V of 1920 that the creditors of the abovenamed debtor should prove their claims in accordance with Form No. 3 of the Madras Provincial Insolvency Rules, 1922, on or before 17th February 1926; else a final dividend will be declared without regard to their claims.

Nos. 54, 55 and 87 of 1923, District Court, Coimbatore.

Lutchumann Rao—*Insolvent.*
Sri Venkatachalapathi Nidhi, Limited, by Secretary R. Venkatacharlu, Bazaar Bank, Limited, by Secretary Srinivasa Ayyar, The Coimbatore Saswatha Nidhi, Limited, by Secretary S. R. Ranganswami Ayyangar and others—*Creditors.*

Notice is hereby given under section 64 of Act V of 1920 that the creditors of the abovenamed debtor should prove their claims in accordance with Form No. 3 of the Madras Provincial Insolvency Rules, 1922, on or before 3rd February 1926; else a final dividend will be declared without regard to their claims.

No. 25 of 1924, Sub-Court, Coimbatore.

T. M. Appavoo Mudaliyar—*Insolvent.*
A. Palanivelu Pillai and others—*Creditors.*

Notice is hereby given under section 64 of Act V of 1920 that the creditors of the abovenamed debtor should prove their claims in accordance with Form No. 3 of the Madras Provincial Insolvency Rules of 1922 on or before 20th February 1926, else a final dividend will be declared without regard to their claims.

No. 58 of 1924, Sub-Court, Coimbatore.

Kesava Rao—*Insolvent.*
T. V. Pattabirama Chettiyar and others—*Creditors.*

Notice is hereby given under section 64 of Act V of 1920, that the creditors of the abovenamed debtor should prove their claims in accordance with Form No 3 of the Madras Provincial Insolvency Rules, 1922, on or before 27th February 1926; else a final dividend will be declared without regard to their claims.

No. 209 of 1924, District Court, Coimbatore.

Ahmad Rowther—*Insolvent.*
Muhammad Sultan Rowther and others—*Creditors.*

Notice is hereby given under section 64 of Act V of 1920 that the creditors of the abovenamed debtor should prove their claims in accordance with Form No. 3 of the Madras Provincial Insolvency Rules of 1922 on or before 17th February 1926, else a final dividend will be declared without regard to their claims.

No. 9 of 1925, District Munsif's Court, Gobichettipalaiyam.

Puttu Chettiyar, son of Narayana Chettiyar, Varadampalaiyam, Gobichettipalaiyam—*Petitioner (Debtor).*

Notice is hereby given under section 19 (2) of Act V of 1920 that the abovementioned insolvency petition will be heard by the Official Receiver, Coimbatore, at 11 a.m. on 27th February 1926.

No. 29 of 1925, Sub-Court, Coimbatore.

Y. P. R. L. Alagappa Chettiyar, by Agent Keznathan Chettiyar, Banker, Palladam—*Petitioner (Creditor.)*
Subbaraya Kavandan—*Insolvent (Debtor).*

Notice is hereby given under section 30 (2) of Act V of 1920 that the debtor abovenamed has been adjudged insolvent by an order of the Subordinate Judge, dated the 25th day of September 1925, on the application of the abovenamed creditor; that all the creditors of the abovenamed debtor should prove their debts as soon as possible before 15th January 1926, and that a claim may be proved by delivering or sending by post in a registered letter to the Official Receiver, Coimbatore, an affidavit in Form No. 3 of the appendix to the Madras Provincial Insolvency Rules, 1922. Time for discharge is within nine months from this date.

No. 180 of 1925, Sub-Court, Coimbatore.

Arunachalam Pillai, son of Balasundaram Pillai, Sokarampalaiyam near Kinathukadavu—*Petitioner (Debtor)*

Notice is hereby given under section 19 (2) of Act V of 1920 that the abovementioned insolvency petition will be heard by the Official Receiver, Coimbatore, at 11 a.m. on 9th February 1926.

No. 161 of 1925, Sub-Court, Coimbatore.

Velappa Nayakan, son of Subba Nayakan, Nadupalaiyam, hamlet of Pongalur, Palladam taluk—*Petitioner (Insolvent).*
Veliayan Chetti and others—*Creditors.*

Notice is hereby given under section 30 (2) of Act V of 1920 that the debtor abovenamed has been adjudged insolvent by an order of the Official Receiver, Coimbatore, dated the 23rd day of December 1925, on the application of the abovenamed debtor; that all the creditors of the abovenamed debtor should prove their debts as soon as possible before 27th February 1926, and that a claim may be proved by delivering or sending by post in a registered letter to the Official Receiver, Coimbatore, an affidavit in Form No. 3 of the appendix to the Madras Provincial Insolvency Rules, 1922. Time for discharge is within two and a half years from this date.

No. 122 of 1925, Sub-Court, Coimbatore.

Naajah Pandaram, son of Veerathatha Pandaram merchant, Jangamandy Street, Bhavani—*Petitioner (Insolvent).*
Pashamathu Chetti and others—*Creditors.*

Notice is hereby given under section 30 (2) of Act V of 1920 that the debtor abovenamed has been adjudged insolvent by an order of the Official Receiver, Coimbatore, dated the 23rd day of December 1925, on the application of the abovenamed debtor; that all the creditors of the abovenamed debtor should prove their debts as soon as possible before 27th February 1926, and that a claim may be proved by delivering or sending by post in a registered letter to the Official Receiver, Coimbatore, an affidavit in Form No. 3 of the appendix to the Madras Provincial Insolvency Rules, 1922. Time for discharge is within two years from this date.

No. 173 of 1925, Sub-Court, Coimbatore.

Kuppammal, wife of Ayyaswami Pillai, Odanthurai, Mettupalaiyam—*Petitioner (Debtor).*

Notice is hereby given under section 19 (2) of Act V of 1920 that the abovementioned insolvency petition will be heard by the Official Receiver, Coimbatore, at 11 a.m. on 27th February 1926.

No. 245 of 1925, Sub-Court, Coimbatore.

Ramaswami Madaliyar, son of Nanjappa Mudaliyar, Nagalingapuram, Palladam taluk—*Petitioner (Debtor)*

Notice is hereby given under section 19 (2) of Act V of 1920 that the abovementioned insolvency petition will be heard by the Official Receiver, Coimbatore, at 11 a.m. on 12th February 1926.

S. K. RAGHAVENDRA RAO,
Official Receiver.

Coimbatore, 15th January 1926.

No. 45 of 1925, Official Receiver's Court, Godavari—No. 6 of 1925, District Munsif's Court, Amalapuram.

Gandhara Kristnayya—*Petitioner.*
Kollury Venkataratnam and others—*Creditors.*

Notice is hereby given that by an order of this Court, dated 21st December 1925, the abovenamed petitioner was adjudged as insolvent. The creditors of the abovenamed petitioner should prove their debts on or before 8th February 1926 by delivering or sending by registered post an affidavit in Form No. 3 of the Madras Provincial Insolvency Rules, 1922. The petitioner to apply for discharge within one year.

No. 85 of 1925, Official Receiver's Court, Godavari—No 19 of 1925, Sub-Court, Cocanada.

Samayamantri Rajaraju—*Petitioner.*
Chittoori Achamma and others—*Creditors.*

Notice is hereby given under section 30 of Act V of 1920, that by an order of this Court, dated

13th December 1925, the abovenamed petitioner was adjudged an insolvent. The creditors of the abovenamed petitioner should prove their debts on or before 9th February 1926 by delivering or sending by registered post an affidavit in Form No 3 of the Madras Provincial Insolvency Rules, 1922 The petitioner to apply for discharge within one year.

No. 33 of 1926, Official Receiver's Court, Godavari—No. 2 of 1925, District Munsif's Court, Peddapuram.

Simmana Vasanto—*Petitioner.*
Alla Venkanna Dora and others—*Creditors.*

Notice is hereby given under section 30 of Act V of 1920, that by an order of this Court, dated 21st December 1925, the abovenamed petitioner was adjudged an insolvent. The creditors of the abovenamed petitioner should prove their debts on or before 10th February 1926 by delivering or sending by registered post an affidavit in Form No. 3 of the Madras Provincial Insolvency Rules, 1922. The petitioner to apply for discharge within one year.

No. 99 of 1926, Official Receiver's Court, Godavari—No. 20 of 1925, District Munsif's Court, Cocanada.

Pakkniti Appalaswami and Pakkniti Gangamma —*Petitioners.*
Chada Mangayya and others—*Creditors.*

Notice is hereby given under section 30 of Act V of 1920, that by an order of this Court, dated 22nd December 1925, the abovenamed petitioner was adjudged an insolvent. The creditors of the abovenamed petitioner should prove their debts on or before 13th February 1926 by delivering or sending by registered post an affidavit in Form No. 3 of the Madras Provincial Insolvency Rules, 1922. The petitioner to apply for discharge within six months.

No. 100 of 1925, Official Receiver's Court, Godavari—No. 6 of 1926, Sub-Court, Rajahmundry.

Chukka Kumaraju—*Petitioner.*
Penumalla Subbanna alias Subbi Reddi and others —*Creditors*

Notice is hereby given under section 19, clause (2) of Act V of 1920 that the abovenamed petitioner has applied to this Court to declare him an insolvent and that the petition is posted to 18th February 1926 for hearing.

No. 102 of 1925, Official Receiver's Court, Godavari—No. 7 of 1925, Sub-Court, Rajahmundry.

Pilla Chittayya—*Petitioner.*
Doddi Annamma and others—*Creditors.*

Notice is hereby given under section 30 of Act V of 1920, that by an order of this Court, dated 5th January 1926, the abovenamed petitioner was adjudged an insolvent. The creditors of the abovenamed petitioner should prove their debts on or before 17th February 1926 by delivering or sending by registered post an affidavit in Form No. 3 of the Madras Provincial Insolvency Rules, 1922. The petitioner to apply for discharge within six months.

No. 105 of 1925, Official Receiver's Court, Godavari—No. 6 of 1925, Principal District Munsif's Court, Rajahmundry.

Tadapalli Kumaraju and Ramamoorti—*Petitioners*
Puvvada Lakshminarasimham and others—*Creditors.*

Notice is hereby given under section 30 of Act V of 1920, that by an order of this Court, dated 5th January 1926, the abovenamed petitioner was adjudged an insolvent. The creditors of the abovenamed petitioner should prove their debts on or before 22nd February 1926 by delivering or sending by registered post an affidavit in Form No. 3 of the Madras Provincial Insolvency Rules, 1922. The petitioner to apply for discharge within one year.

No. 111 of 1925, Official Receiver's Court, Godavari—No. 22 of 1925, Sub-Court, Cocanada.

Singaramilli Satti Raju—*Petitioner.*
V. R. P. L. M. Muttayya Settigar, by power of attorney holder P. S. P. Subrahmanya Settigar, etc.—*Creditors.*

Notice is hereby given under section 19, clause (2) of Act V of 1920, that the abovenamed petitioner has applied to this Court to declare him an insolvent and his application is posted to 18th February 1926 for hearing.

A. KANAKA RAJU,
Official Receiver.

Rajahmundry, 7th January 1926.

No. 24 of 1925, Official Receiver's Court, South Kanara—No. 1 of 1926, District Munsif's Court, Kasaragod.

Mukkova Koran, nephew of Kalanda Lathan, resides at Kudpanath in Hosdrug of Kasaragod taluk—*Petitioner.*
M. P. Ramkrishnayya and others—*Creditors.*

Under section 30 of the Madras Provincial Insolvency Act V of 1920 it is hereby notified that the abovenamed petitioner has been adjudged an insolvent by an order of this Court, dated 21st December 1925, under section 27 (1) and that creditors should prove their claims before this Court on or before the 25th February 1926 Claims may be proved by delivering or sending by post in a registered letter to the said Court, an affidavit in Form No. 3 of the Madras Provincial Insolvency Rules, 1922. Petitioner has been ordered to apply for discharge within six months from the date of adjudication.

No. 57 of 1925, Official Receiver's Court, South Kanara—No. 8 of 1925, District Munsif's Court, Puttur.

Sesha Gowda, son of Devanna Gowda, resides at Balmad village in Uppinangadi taluk—*Petitioner.*
Krishna Bhatta and others—*Creditors.*

Under section 30 of the Madras Provincial Insolvency Act V of 1920 it is hereby notified that the abovenamed petitioner has been adjudged an insolvent by an order of this Court, dated 15th December 1925, under section 27 (1) and that creditors should prove their claims before this Court on or before the 15th February 1926. Claims may be proved by delivering or sending by post in a registered letter to the said Court, an affidavit in Form No. 3 of the Madras Provincial Insolvency Rules, 1922. Petitioner has been ordered to apply for discharge within six months from the date of adjudication.

No. 58 of 1925, Official Receiver's Court, South Kanara—No. 7 of 1925, District Munsif's Court, Puttur.

Monta Gowda, son of Soma Gowda, resides at Potter Kasba in Uppinangadi taluk—*Petitioner.*
Perne Ramanna Rai and others—*Creditors.*

Under section 30 of the Madras Provincial Insolvency Act V of 1920 it is hereby notified that the abovenamed petitioner has been adjudged an insolvent by an order of this Court, dated 21st December 1925, under section 27 (1) and that creditors should prove their claims before this Court on or before the 15th February 1926. Claims may be proved by delivering or sending by post in a registered letter to the said Court, an affidavit in Form No. 3 of the Madras Provincial Insolvency Rules, 1922. Petitioner has been ordered to apply for discharge within six months from the date of adjudication.

No. 76 of 1925, OFFICIAL RECEIVER'S COURT, SOUTH KANARA—No. 9 of 1925, DISTRICT MUNSIF'S COURT, COONDAPOOR.

Nagappa Hebbara, son of Seshappa Hebbara, resides at Arrodi village in Udipa taluk—*Petitioner*

Kalinga Hebbara and two others—*Creditors.*

Under section 30 of the Madras Provincial Insolvency Act V of 1920 it is hereby notified that the abovenamed petitioner has been adjudged an insolvent by an order of this Court, dated 15th December 1925, under section 27 (1) and that creditors should prove their claims before this Court on or before the 15th February 1926. Claims may be proved by delivering or sending by post in a registered letter to the said Court, an affidavit in Form No. 3 of the Madras Provincial Insolvency Rules, 1922. Petitioner has been ordered to apply for discharge within six months from the date of adjudication.

No. 77 of 1925, OFFICIAL RECEIVER'S COURT, SOUTH KANARA—No. 28 of 1925, DISTRICT MUNSIF'S COURT, MANGALORE.

Chordappa Kamthi, son of Ramchendra Kamthi, resides at Mangalapet of Bala village in Mangalore taluk—*Petitioner.*

Subraya and nine others—*Creditors.*

Under section 30 of the Madras Provincial Insolvency Act V of 1920 it is hereby notified that the abovenamed petitioner has been adjudged an insolvent by an order of this Court, dated 15th December 1925, under section 27 (1) and that creditors should prove their claims before this Court on or before the 15th February 1926. Claims may be proved by delivering or sending by post in a registered letter to the said Court, an affidavit in Form No. 3 of the Madras Provincial Insolvency Rules, 1922. Petitioner has been ordered to apply for discharge within six months from the date of adjudication.

No. 78 of 1925, OFFICIAL RECEIVER'S COURT, SOUTH KANARA—No. 21 of 1925, SUB-COURT, SOUTH KANARA.

Ullal Sarvothama Anantha Kini & Co., by partner B. Subraya Baliga, resides in Bantwal of Mangalore taluk—*Petitioner (Creditor).*

Bhami Narasimha Shanbogue, son of Bhami Dasara Shanbogue and Manur Raghavendra Shanbogue, son of Narasimha Shanbogue, residing at Bantwal Kasba in Mangalore taluk—*Insolvents (Respondents)*

Under section 30 of the Madras Provincial Insolvency Act V of 1920 it is hereby notified that the abovenamed respondents have been adjudged as insolvents by an order of Sub-Court, dated 4th September 1925, under section 27 (1) and that creditors should prove their claims before this Court on or before the 15th February 1926. Claims may be proved by delivering or sending by post in a registered letter to the said Court, an affidavit in Form No. 3 of the Madras Provincial Insolvency Rules, 1922. Respondents abovenamed have been ordered to apply for discharge within six months from the date of adjudication.

No. 93 of 1925, OFFICIAL RECEIVER'S COURT, SOUTH KANARA—No. 7 of 1925, DISTRICT MUNSIF'S COURT, KARKAL.

Yellappa Shetti, nephew of Mailabattabeedu Thayappa Shetti, residing at Philar village, Bakavira Magne, Udipi taluk—*Petitioner.*

Mr. F. W. Winterbotham, Superintendent, Labour Department—*Creditor.*

Under section 30 of the Madras Provincial Insolvency Act V of 1920, it is hereby notified that the abovenamed petitioner has been adjudged an insolvent by an order of this Court, dated 15th December 1925, under section 27 (1) and that creditors should prove their claims before this Court on or before the 15th February 1926. Claims may be proved by delivering or sending by post in a registered letter to the said Court an affidavit in Form No. 3 of the Madras Provincial Insolvency Rules, 1922. Petitioner has been ordered to apply for discharge within six months from the date of adjudication.

No. 88 of 1925, OFFICIAL RECEIVER'S COURT, SOUTH KANARA—No. 32 of 1925, DISTRICT MUNSIF'S COURT, MANGALORE.

Marcel Sebastian Viagas, son of Rosario Viagas, residing at Permanoor village, Mangalore taluk —*Petitioner,*

John Souza and others—*Creditors.*

Under section 30 of the Madras Provincial Insolvency Act V of 1920, it is hereby notified that the abovenamed petitioner has been adjudged an insolvent by an order of this Court, dated 15th December 1925, under section 27 (1) and that creditors should prove their claims before this Court on or before the 15th February 1926. Claims may be proved by delivering or sending by post in a registered letter to the said Court an affidavit in Form No. 3 of the Madras Provincial Insolvency Rules, 1922. Petitioner has been ordered to apply for discharge within six months from the date of adjudication.

No. 102 of 1925, OFFICIAL RECEIVER'S COURT, SOUTH KANARA—No. 35 of 1925, SUB-COURT, SOUTH KANARA

M. P. Pathappa Shetty, son of Appaya Shetty, resides at Panaceherry of Madabidri, Karkal taluk—*Petitioner.*

Chunilal Dayabi & Co. and others—*Creditors.*

Notice is hereby given under clause (2) of section 19 of Act V of 1920, that the abovenamed petitioner has applied for being declared an insolvent and that the said application is posted for hearing to 30th January 1926. Creditors wishing to oppose the same may appear either in person or by pleader on the said date at 2 p.m.

No. 103 of 1925, OFFICIAL RECEIVER'S COURT, SOUTH KANARA—No. 36 of 1925, SUB-COURT, SOUTH KANARA.

Marcel Julian Lobo, son of Pascal Lobo, residing at Kodialbail, Mangalore—*Petitioner.*

A. C. Andrade and others—*Creditors.*

Notice is hereby given under clause (2) of section 19 of Act V of 1920 that the abovenamed petitioner has applied for being declared an insolvent and that the said application is posted for hearing to 30th January 1926. Creditors wishing to oppose the same may appear either in person or by pleader on the said date at 2 p.m.

No. 108 of 1925, Official Receiver's Court, South Kanara—No. 29 of 1925, Sub-Court, South Kanara.

Marur Ganpathi Pai & Co., by partner Marur Ganpathi Pai, Mangalore, and B. Padmanabha Baliga, son of Vitla Baliga, Bantwal Kasba—*Petitioners (Creditors)*.

Jakrabetta Vittal Pai, son of Ananthu Pai and B. Damodar Baliga, son of Babu Baliga, both residing at Bantwal Kasba, Mangalore taluk—*Respondents (Insolvents)*.

Under section 30 of the Madras Provincial Insolvency Act V of 1920, it is hereby notified that the abovenamed respondents have been adjudged insolvents by an order of Sub-Court, dated 11th December 1925, under section 27 (1) and that creditors should prove their claims before this Court on or before the 15th February 1926. Claims may be proved by delivering or sending by post in a registered letter to the said Court, an affidavit in Form No 3 of the Madras Provincial Insolvency Rules, 1922. Respondents have been ordered to apply for discharge within six months from the date of adjudication.

J. P. SEQUEIRA,
Official Receiver.

Mangalore, 12th January 1926.

No. 14 of 1920, Official Receiver's Court, Tinnevelly—No. 30 of 1919, District Court, Tinnevelly.

Kuba Pillai of Sangampatti—*Insolvent.*

Notice is hereby given that creditors of the abovesaid insolvent are required to prove their debts on or before the 15th day of February 1926, failing which final dividend will be declared and distributed without regard to their claims

No. 63 of 1924, Official Receiver's Court, Tinnevelly—No. 3 of 1924, Sub-Court, Tuticorin.

Veeravahu Pillai, son of Appavoo Pillai, Tuticorin —*Insolvent.*

Notice is hereby given that creditors of the abovesaid insolvent are required to prove their debts on or before the 15th day of February 1926, failing which final dividend will be declared and distributed without regard to their claims

No. 79 of 1925, Official Receiver's Court, Tinnevelly—No. 18 of 1925, Sub-Court, Tuticorin.

Sundaram Pillai, son of Subramaniya Pillai, Tenampatti, Koilpatti taluk—*Debtor.*

Notice is hereby given that the abovementioned debtor has been adjudged by me an insolvent on 7th January 1926 Persons alleging themselves to be creditors are hereby required to prove their claim as soon as possible by delivering or sending by registered post affidavit of proof as per Form No. 3 attached to Madras Provincial Insolvency Rules, 1922, accompanied with books, accounts, vouchers and other documents to substantiate their claims, after which date I shall proceed to frame schedule for proved debts. The debtor is directed to apply for his discharge within 18 (eighteen) months from the above date of order.

A. SUBRAHMANYA AYYAR,
Official Receiver.

Melaveerarayapuram, 12th January 1926

No. 58 of 1925, Official Receiver's Court, Trichinopoly

Krishna Ayyar—*Petitioner.*

Subramania Ayyar and others—*Counter-petitioners.*

Notice is hereby given that the abovenamed petitioner was adjudged an insolvent on 15th December 1925 and he is directed to apply for discharge in six months. All his creditors are required to prove their claims as soon as possible, by delivering or sending by registered post to the Official Receiver, Trichinopoly, an affidavit in Form No. 3 of the Madras Provincial Insolvency Rules, 1922,

No. 61 of 1925, Official Receiver's Court, Trichinopoly.

A. N. Muhammad Ismail Sahib—*Petitioner.*

Chairman, Municipal Council, Trichinopoly, and others—*Counter-petitioners*

Notice is hereby given that the abovenamed petitioner was adjudged an insolvent on 1st December 1925 and he is directed to apply for discharge on 1st July 1926. All his creditors are required to prove their claims, as soon as possible, by delivering or sending by registered post to the Official Receiver, Trichinopoly, an affidavit in Form No 3 of the Madras Provincial Insolvency Rules, 1922

T. S. RAMASWAMI AYYANGAR,
Official Receiver,

Trichinopoly, 17th December 1925.

IN THE MATTER OF THE INDIAN COMPANIES ACT, 1913, AND OF THE INTERNATIONAL COMMERCE CORPORATION, LIMITED.

Whereas communications addressed to the International Commerce Corporation, Ltd., at its registered office are returned undelivered through the Dead Letter Office:

And whereas it appears accordingly that the said company is not carrying on business or in operation:

Notice is hereby given pursuant to section 247 (3) of the Indian Companies Act, 1913, that unless cause is shown to the contrary before the expiration of three months from the date of this notice, the name of the said company will be struck off the register and the said company will be dissolved.

V. S CHENGALVARAYA PILLAI,
Assistant Registrar of Joint Stock Companies.

Madras, 11th January 1926.

IN THE MATTER OF THE INDIAN COMPANIES ACT, 1913, AND THE TRAVANCORE MINING AND TRADING COMPANY, LIMITED.

Whereas the managing Secretary of the Travancore Mining and Trading Company, Limited, Tuticorin, has in his letter, dated 8th January 1926, stated that the company is not carrying on business, notice is hereby given, pursuant to section 247 (3) of the Indian Companies Act, 1913, that, unless cause is shown to the contrary before the expiration of three months from the date of this notice, the name of the said company will be struck off the register and the said company will be dissolved,

M. CHINNAYYA,
Assistant Registrar of Joint Stock Companies.

Palamcottah, 11th January 1926.

REVENUE NOTIFICATIONS.

MINING CERTIFICATES.

The certificate of approval granted to the North Anantapur Gold Mines Co., by the Board of Revenue in B.P. No. 224-B., dated 23rd January 1922, is renewed for 1926. The certificate will be in force up to the midnight of 31st December 1926.

H. H. F. M. TYLER,
Collector.

Anantapur Collector's Office,
11th January 1926.

The certificate of approval granted to Mr. A. Ghose of the Indian Minerals Company as a fit person to prospect for and mine minerals, is renewed for a further period of one year, i.e., up to 31st December 1926.

S. H. SLATER,
Collector.

Kurnool Collector's Office,
10th January 1926.

JANMAM REGISTRATION.

Under section 4 of the Malabar Land Registration Act, 1896, it is notified hereby that an inquiry into the janmam title to S. No. 146-9 of Monaprom desam No. 217 of kottayam taluk, which was treated as unregistered and unassessed at the time of settlement, but a portion of which is now found to be occupied, will be held by the Tellicherry Divisional Officer in order that the name of the janmi may be registered.

2 All persons claiming to be proprietors or joint proprietors of the land are required hereby to apply to the Divisional Officer under section 3 of the aforesaid Act on or before 20th April 1926 to have their names registered as such.

M. KARIMULLAH,
Revenue Divisional Officer.

Tellicherry, 6th January 1926.

MARINE NOTIFICATION.

REPORT OF VESSELS

ARRIVED AT, AND DEPARTED FROM, THE PORT OF MADRAS FROM THE 8TH TO THE 14TH JANUARY 1926.

ARRIVALS.

Date.	Name of vessel.	Tons register.	Nationality.	Master.	Where from	Berth occupied.
1926.						
Jan. 8	S.S. "Alterfels"	5,053	G	H. Eelbo	Bhimlipatam.	No. 2.
,, 8	S.S. "Chin Mandarians"	3,850	B	F. Makepeace	Liverpool	West quay No. 4.
,, 8	S.S. "Mandra"	4,161	E	F. L. Bell	Karachi	West quay No. 2.
,, 8	S.S. "Bellfield"	2,731	B	H. E. Johnson	Negapatam.	West quay No. 3
,, 9	S.S. "Tara"	3,851	B	F. H. Bignold	Singapore	South quay
,, 10	S.S. "Schiedyk"	4,135	D	G. J. Barendse	Hamburg	No. 4.
,, 10	S.S. "Romeo"	2,226	B	W. Keasley	Vizagapatam	West quay No. 2.
,, 11	S.S. "Tilan"	5,744	B	T. G. Wilkinson.	Manila	No. 3.
,, 11	S.S. "Ethiopa"	2,871	D	C. C. McNair	Rangoon	South quay and No. 2.
,, 11	S.S. "Maharaja"	1,115	B	G. F. Elliot	Port Blair	Stern of No. 1.
,, 11	S.S. "Chattooga City"	3,450	A	J. L. Evans	New York	No. 1
,, 12	S.S. "Clan Murray"	2,079	B	R. W. Mackie	Chittagong	No. 5.
,, 13	S.S. "Chyebassa"	1,022	B	J. H. Longhurst	Rangoon	No. 3
,, 13	S.S. "Gujrat"	2,538	B	G. T. Flower	Durban	West quay No. 1.
,, 13	S.S. "Admiral Cochrane"	4,129	B	A. E. Gibb	Vizagapatam.	South quay
,, 13	S.S. "Commandant Dutrot"	3,479	F	Rasimbard	Haiphong	East quay.
,, 14	S.S. "Dalcroix"	2,737	B	T. H. Henderson	Vizagapatam	No. 3.

DEPARTURES.

Date.	Name of vessel.	Tons register.	Nationality.	Master	Bound to	Berth occupied.
1926.						
Jan. 8	S.S. "Rangara"	2,755	B	H. F. H. Osborne.	Calcutta	No. 2 and South quay
,, 8	S.S. "Unda"	879	E	N. Navarbit	Sea Sea	Outer quay
,, 9	S.S. "Mandra"	4,161	B	F. L. Bell	Calcutta	West quay No. 2
,, 10	S.S. "Oliva"	2,336	B	C. E. Parkin	Aroabay (Pilot ship Hamburg)	Nos. 9 and 6
,, 11	S.S. "Schiedyk"	4,135	D	G. J. Barendse	Calcutta	No. 4.
,, 12	S.S. "Altenfels"	5,059	G	H. Eelbo	Rotterdam	No. 3
,, 12	S.S. "Tilan"	5,741	B	T. G. Wilkinson	Glasgow	No. 3
,, 13	S.S. "Winkfield"	2,194	B	A. F. Lebas	Calcutta	No. 2 and East quay
,, 13	S.S. "Tara"	3,851	B	F. H. Bignold	Singapore	South quay and No. 5
,, 13	S.S. "Chyebassa"	4,022	B	J. H. Longhurst	Cochin	No. 3
,, 13	S.S. "Chin Mandarians"	3,850	B	F. Makepeace	Calcutta	West quay No. 4
,, 13	S.S. "Bellfield"	2,731	B	H. E. Johnson	Port Said (for orders)	West quay No. 3.
,, 14	S.S. "Gujrat"	2,538	B	G. T. Flower	Calcutta	West quay No. 1.
,, 14	S.S. "Chattooga City"	3,450	A	J. L. Evans	Do	No. 4
,, 14	S.S. "Maharaja"	1,115	B	G. F. Elliott	Port Blair	Stern of No. 1.

A = American. B = British. D = Dutch. F = French. G = German.

Harbour Office, Madras,
15th January 1926.

H. DIGBY BESTE, Commander, R.I.M.,
Deputy Conservator of the Port.

H-6

MILITARY NOTIFICATIONS.

REPORTS OF DESERTIONS.

Reports of deserters or absentees without leave from the 2nd Battalion, The Sherwood Foresters, dated at Rawalpindi, the 13th day of January 1926

(1) Number, rank and name, Cook, Suraj Narain Chaube; age, 25½ years; height, 5 feet 7 inches; trade, Langri; date of enlistment, 19th January 1923; place of enlistment, Lucknow; date of desertion or absence, 5th January 1926; place of desertion or absence, Roberts Barracks, Rawalpindi; marks, punctured scar below left shoulder blade. Male on front of left elbow; caste, Hindu, Brahman, Kanaujia; father's name, Shivbalak Chaube; village, Khore; thana, Safdarganj; tehsil, Sansarnehighat; district, Bara Banki, service, 2 years 11 months.

(2) Number, rank and name, Bhati Girdhari; age, 20½ years, height, 5 feet 4½ inches; trade, Bhati; date of enlistment, 2nd February 1923, place of enlistment, Lucknow; date of desertion or absence, 5th January 1926; place of desertion or absence, Roberts Barracks, Rawalpindi; marks, long irregular scar in front of right ear on cheek; caste, Hindu, Kahar; father's name, Raghubar; village, Deoghara; thana, Kotr; tehsil, Haider; district, Bara Banki; service, 2 years 10 months

[Illegible],
Commanding 2nd Battalion, The Sherwood Foresters

Report of an absentee without leave from the 2nd Battalion, Wiltshire Regiment, dated at Kamptee the 6th day of January 1926.

Number, rank and name 5944324, Private, A. G Dartnell; age, 23 years; height, 5 feet 3 inches; colour of complexion, fresh; hair, light brown; eyes, blue; trade, footman; date of enlistment, 4th September 1920; place of enlistment, Bedford; parish and county in which born, St. Peters Guernsey Channel Islands; date of absence, 26th December 1925; place of absence, Kamptee; marks, tip of middle finger of left hand missing; mole, of right scapula; under 6 years' service

[Illegible]
Commanding, 2nd Battalion, Wiltshire Regiment.

OFFICIAL ADVERTISEMENTS.

TENDER FOR SUPPLY OF CAST IRON WATER PIPES.

TENDERS for the supply of the following cast iron pipes and specials (spigot and socket) will be received by the Executive Engineer, South Presidency Division, Chepauk, Madras, up to and including the 30th day of January 1926:—

(1) 4" diameter pipes 1,400 cwt. .. Per cwt.
(2) 4" bends of different shapes .. Each.
(3) 4" sluice valves 4 in number .. Do.

2 The materials must be of the best quality and in accordance with the British Standard Specification.

3 The price per cwt. to be delivered at Government House, Guindy, is to be quoted

4 The shortest time in which delivery can be guaranteed should also be stated.

M. G. PLATTS, Lieut.-Col.,
Executive Engineer, South Presidency Division.
Madras, 15th January 1926.

AUCTION OF LEASE OF PLOTS ON THE BUCKINGHAM CANAL.

[Date and hour of auction—26th January 1926, at 2 p.m.].

1. One plot at mile 3-4 Junction canal 68' 20'.
2. One plot at mile 3¾ Junction canal 88' 30'.
3. One plot at 3/3 mile 3.4 Junction canal 28' 31'.
4. One plot at 3.7 mile Junction canal 87' 21'.

CONDITIONS.

The conditions of the lease are as follows:—

(1) The highest bidder shall be the lessee and in the event of any dispute the plot will be re-auctioned.

(2) Each bidder shall deposit Rs. 25 before the bid is commenced and the amounts of the unsuccessful bidders will be refunded as soon as the bid is knocked down.

(3) The auction is subject to the approval of the Executive Engineer, Chingleput Division.

(4) The successful bidder shall attend the Subdivisional office, Buckingham Canal Subdivision, Chepauk, Madras, within fifteen days from the date of intimation of the Executive Engineer's approval of the auction for executing an agreement to the prescribed form failing which the amount deposited shall be forfeited to Government, the plot re-auctioned; any loss which the Government may incur thereby being recoverable from him.

(5) The prescribed form of agreement will be available for reference at any time during office working hours at the Buckingham Canal Subdivision office, Chepauk, Madras.

(6) One year rent payable in advance for each year.

W. H. SAWYER,
Executive Engineer, Chingleput Division.
Madras, 16th January 1926.

TENDER FOR BINDING REGISTRATION RECORDS, GUNTUR DISTRICT.

TENDERS are invited for binding the undermentioned records of the registration offices of the Guntur district.—

Name of record and style of binding.

(1) Original Indexes I, II, III and IV—Calico with back and corners of leather.
(2) Rebinding of indexes—Calico with back and corners of leather.
(3) File book I—Calico with back and corners of leather.
(4) Book I—Full leather.
(5) Restitching of Indexes I, II, III and IV—Full leather.
(6) Rebinding of miscellaneous records such as deposition books, registers of records, etc.—Half calico and marble.
(7) Restitching and repairs to books 1, 2, 3, 4 and 5—Half calico and marble.
(8) Rebinding of register books I and old registers—Full leather.
(9) Rebinding of register books 2 and 5—Full leather.
(10) Rebinding of register books 3, 4 and 4-D and thumb impression registers—Calico with back and corners of leather.
(11) Restitching of register books 1, 2, 3, 4 and 5—Calico with back and corners of leather.

N.B.—Straw boards and not country paste boards should be used for cover.

2. Every tender should be superscribed as follows:—

"Tenders for binding the registration records of the Guntur district." It should specify the rates at which the tenderer is prepared to undertake the several items of work

3. The successful tenderer will be required to execute the necessary agreement on the date to be fixed by the undersigned and should deposit a sum of Rs. 10 as security for the due performance of work. This amount will be returned after the year's work is completed. If he fails to do so within that date, his tender will be rejected.

4. The work should commence immediately after the execution of the agreement and be completed before the end of March 1926. It should not be sublet.

5. Intending tenderers may apply to the undersigned for any further information required as regards the nature of binding, etc.

6. Payment for the work done will be made only after the bill is checked and the binding is passed by the Registrar whose decision will be final.

7. The undersigned reserves the right of rejecting any tender without assigning any reason.

A. KUPPUSWAMI SASTRIYAR,
Registrar.

Guntur, 12th January 1926.

TENDER FOR BINDING REGISTRATION RECORDS, CANJAM DISTRICT.

Notice is hereby given that sealed tenders for binding of the registration records of the Ganjam district will be received up to 1st March 1926 by the undersigned at Berhampur:—

2. Tenders should be sent in sealed covers superscribed "Tenders for the binding of Registration Records" so as to reach the Registrar of Ganjam on or before the aforesaid date and no notice will be taken of tenders received thereafter.

3. The rate at which the tenderer is prepared to undertake the work should be stated against each kind of record and the rate and the amount of charge, if any, to be admitted for taking the binding press and materials to the Registrar's office and for attending the sub-offices, when necessary, should also be stated specifically.

4. The successful tenderer will, subject to the approval of the tender by the Superintendent, Government Press, Madras, be required to execute the necessary agreement on the date fixed by the undersigned and if he fails to do so within the date, the tender will be rejected.

5. The successful tenderer should, before commencing the work, deposit a sum of Rs. 5 as security for the due performance of the terms of agreement, subject to forfeiture of the same on breach of all, or any of the conditions in the agreement.

6. The undersigned reserves to himself the right to reject any tender without assigning any reason whatsoever therefor.

7. Those not accustomed to bind the registration records need not apply.

8. Tenderers may at any time before submitting the tenders apply to the Registrar for any information regarding the nature of binding, etc.

Nature of work and style of binding.

(1) Rebinding Register books 1, 2, 3 and 5—With full leather.
(2) Restitching the above—With full leather.
(3) Binding of the original indexes (size 13½" × 8½") I, II, III and IV—With full leather.
(4) Restitching the above—With full leather.
(5) Rebinding register book 4—With binder's cloth back and corners with leather.
(6) Deposition books, Registers of records, Account A, B, C and D, other books or files and Miscellaneous records of foolscap size not specified in previous groups—With half calico and marble.

Nature of work and style of binding.

(7) Registers of holdings—With full leather.
(8) Fieldwar index—With calico.

Note.—Straw boards and not country pasin boards shall be used for covers, used boards of 2½ lb. special size being used for Register book 1, 2 lb. (30" × 20") for file book 2 and file of translations, 1½ lb. (30" × 25") for books 3 and 1, 1 lb. (30" × 25") for books 2 and 5.

R. S. MADDANAPPA,
Registrar.

Berhampur, 12th January 1926.

TENDER FOR BINDING REGISTRATION RECORDS, EAST GODAVARI DISTRICT.

Notice is hereby given that sealed tenders will be received up to 20th March 1926 by the Registrar of East Godavari district for binding the registration records of the Registration offices of the district either at Cocanada or at any other centre and any tender received after that date will not be considered. Bindings of the dismantled index volumes will have to be used for the binding of indexes, if they are supplied.

2. Tenders should be superscribed in the manner indicated in the heading. Each tender must contain the rates at which the tenderer is prepared to undertake the work.

3. The successful tenderer will be required to execute the necessary agreements on a date to be fixed by the undersigned and if the tenderer fails to do so within that date, his tender will be rejected.

4. The work should be completed before the end of March 1927 and should not be sublet.

5. Tenderers are permitted to apply to the undersigned for any further information with regard to the nature of binding, etc., at any time before the tender.

6. Leather used for covers should be of the finest quality, durable and strong to withstand all wear and tear, and straw boards and not country boards should be used for covers.

7. The undersigned reserves the right of rejecting any tender without assigning any reasons.

8. Those who have experienced in the binding of registration records need only apply.

9. The contract is subject to the approval of the Superintendent, Government Press, Madras. Bill of charges will be paid after they have been verified and passed by the undersigned.

10. The successful tenderer will have to execute an agreement at his own cost.

Nature of work and style of binding.

(1) Rebinding of register books 1, 2, 3, 4 and 5—With full leather.
(2) Restitching of register books—With full leather.
(3) Binding of original indexes I, 2, 3 and 4 (size 13½" × 8½")—Each in full leather.
(4) Rebinding of register books IV and IV-D and thumb impression registers—With full leather.
(5) Binding of file book 1—With full leather.
(6) Deposition books, powers of attorney files, register of records and other books, such as file of appeal orders and judgments, subsidiary indexes, accounts A, B & C and other miscellaneous records of foolscap size—With half calico and marble.

U. GOVINDA RAO,
Registrar.

Cocanada, 12th January 1926.

TENDER FOR BINDING REGISTRATION RECORDS, SALEM DISTRICT.

Tenders are invited from qualified book binders for the execution of the works noted below. Those only who have had the experience in the binding of the registration records need apply.

2. Tenders will be received and opened at 11 A.M. on the 1st March 1926 at Salem in the office of the

District Registrar of Assurances, Salem, and any tender received after that date and hour will not be considered.

3. Tenders should be sent in sealed covers superscribed 'tenders for the binding of registration records, Salem district, 1926-27,' and the address of the tenderer should be given in full in the tender application and signed by the tenderer himself and not by his agent or partner. The rates at which the tenderer is prepared to undertake the works should be specified against each kind of record in the tender.

4. The successful tenderer is required to execute the necessary agreement on a date to be fixed by the District Registrar of Salem and if the tenderer or the tenderers fail to do so within that date, their tender will be rejected. He should also be prepared to deposit at the time of the execution of this agreement a reasonable amount as may be fixed by the Registrar as security to be forfeited for the breach of all or any of the conditions.

5. The binding work should not be sublet.

6. The District Registrar of Salem reserves to himself the right to reject the lowest or any tender without assigning reasons for so doing.

7. The contract is subject to the approval of the Superintendent, Government Press, Madras, in case of any question arising out of the terms of this notice or otherwise his decision will be final.

8. The binding work should for the most part be executed at the Registrar's Office, Salem, immediately from and after date of acceptance of tender as the records are got ready from month to month.

Some records should be bound at mufassal Sub-Registrar's offices of the district. The whole work should be completed before the 31st December 1926. No work should be kept unfinished for over a fortnight from date of receipt.

9. Intending tenderers may apply at any time during office hours before the date mentioned in paragraph 2 for any information required in connexion with the mode of execution of the work or the rates specified, payments should be made, etc., to the District Registrar of Salem.

10. The canvas 48 inches wide to be used will be purchased by the Registrar at the cost of the binder from Messrs. Wilson & Co., Madras, at the rate of Rs. 2 or thereabouts per yard.

Nature of work and style of binding

(1) Rebinding of register books 1, 2, 3 and 5—With full leather.
(2) Rebinding of the files of register books—In binder's cloth with leather back.
(3) Restitching of register books 1, 2, 3 and 5—With leather.
(4) Binding of original indexes and repairs—With leather.
(5) Restitching of original indexes—With leather.
(6) Settlement registers—With binder's cloth backs and corners with leather.
(7) Accounts A, B and C—With half calico and marble.
(8) History of office, deposition book, register of records, etc.—With half calico and marble.
(9) Rebinding register books 4 and 4-D—With binder's cloth and with back and corners with leather.

Note.—(1) Leather to be used for the cover should be of the first quality durable and strong, to withstand wear and tear and straw boards and not country boards should be used for covers, card boards of 2½ lb. of special size being used for register book I, 2 lb. 30" × 20" for the 9/6 book I, Indexes and 5/6 of translation 1½ lb. 30" × 15" for books 3 and 4 and 1 lb. 20" × 20" for books 2 and 5.

(2) Card boards with cloth leather lining removed from duplicate index volumes will be supplied to the successful tenderers for use of covers for original indexes.

(3) The rate of binding indexes should be exclusive of the cost of wood boards with leather supplied departmentally.

T. S. SABAPATHY PILLAI,
Registrar.

Salem, 12th January 1926.

TENDER FOR BINDING REGISTRATION RECORDS—WEST GODAVARI DISTRICT.

Tenders are invited for binding the undermentioned records of the Registration Offices of the West Godavari district:—

Name of records and style of binding.

(1) Original indexes I, II, III and IV—Calico with back and corners of leather.
(2) File book I—Binder's cloth with back and corners of leather.
(3) Book I—Full leather.
(4) Restitching of indexes I, II, III and IV—Full leather.
(5) Re-binding of miscellaneous records such as deposition books, registers of records, etc.—Half calico and marble.
(6) Restitching and repairs to books 1, 2, 3, 4 and 5—Half calico and marble.
(7) Re-binding of register book 1 and old registers—Full leather.
(8) Re-binding of register books 2 and 5—Full leather.
(9) Re-binding of register books 3, 4, 4-D and thumb impression registers—Binder's cloth with back and corners of leather.
(10) Re-stitching of register books 1, 2, 3, 4 and 5—Binder's cloth with back and corners of leather.

N.B.—Straw boards and not country paste-boards should be used for covers.

2. Every tender should be superscribed as follows:—

"Tenders for binding the Registration records of the West Godavari district."

It should be addressed to the Registrar of West Godavari at Nidadavole and should reach him on or before 1st March 1926. It should specify the rates at which the tenderer is prepared to undertake the several items of work.

3. The successful tenderer will be required to execute the necessary agreement on the date to be fixed by the undersigned and should deposit a sum of Rs. 10 as security for the due performance of work. This amount will be returned after the year's work is completed. If he fails to do so within that date, his tender will be rejected.

4. The work should commence immediately after the execution of the agreement and be completed before the end of March 1927. It should not be sublet.

5. Intending tenderers may apply to the undersigned for any further information required as regards the nature of binding, etc.

6. Payment for the work done will be made only after the bill is checked and the binding is passed by the Registrar whose decision will be final.

7. The undersigned reserves the right of rejecting any tender without assigning any reason.

K. CHIRANJIVI,
Registrar.

Nidadavole, 15th January 1926.

GOVERNMENT PUBLICATIONS FOR SALE.

AT THE GOVERNMENT BRANCH PRESS, 166, MOUNT ROAD, MADRAS, S.C., AND BY AGENTS.

[*A Catalogue of all Madras Government Publications available for sale may be obtained gratis from the Government Press, Mint Buildings, or at Mount Road Branch, Madras.*]

[*The amounts within parentheses are for packing and postage.*]

NOTE-BOOK OF AGRICULTURAL FACTS AND FIGURES, Tamil. Rs. 1-6 (4 as.).

BOARD'S STANDING ORDERS, VOL. I. Nos. 189 and 190. Price 3 each (6 *p.*); Nos. 191 and 192. Price 3 each (6 *p.*); Nos. 129 to Vol. II. Price 3 (9 *p.*).

MADRAS FAMINE CODE—29th list of correction Price 3 (9 *p.*); 30th list of correction Price 2 (6 *p.*).

CODE OF REGULATIONS FOR INDUSTRIAL SCHOOLS. Annas 10 (1 *a.*)

STATISTICS OF CIVIL COURTS IN THE MADRAS PRESIDENCY, 1924. As. 10 (2 *as.*)

STATISTICS OF CRIMINAL COURTS IN THE MADRAS PRESIDENCY FOR THE YEAR 1924. As. 5 (1 *a.*).

MODEL FORMS OF APPLICATIONS FOR ELECTRIC LICENCES. As 2 (6 *p.*).

CORRECTION to the above. Price 9 (6 *p.*).

HALF-YEARLY LIST OF SUBORDINATE OFFICERS OF THE MADRAS POLICE, corrected up to October 1925. Rs. 1-4-0 (4 *as.*).

HALF-YEARLY LIST OF ESTABLISHMENT OF THE SUB-INSPECTORS AND CLERKS OF THE MADRAS EXCISE DEPARTMENT, corrected up to October 1925. Rs. 2-4-0 (4 *as.*)

QUARTERLY LIST OF GAZETTED OFFICERS IN THE MADRAS POLICE DEPARTMENT, 1st JANUARY 1926. As 4 (5 *p.*).

HALF-YEARLY ESTABLISHMENT LIST OF THE MADRAS SALT REVENUE DEPARTMENT DOWN TO THE GRADE OF Rs 35—60, corrected up to 1st October 1925. Rs. 2-2-0 (3 *as.*).

LIST OF OFFICERS OF THE REGISTRATION DEPARTMENT, corrected up to 1st November 1925. Rs. 1-12-0 (4 *as.*).

THIRTY-THIRD LIST OF CORRECTIONS TO THE MADRAS JAIL MANUAL. As. 1-3 (6 *p.*).

ANNUAL REPORT ON THE WORKING OF THE CIVIL HOSPITALS AND DISPENSARIES IN THE MADRAS PRESIDENCY FOR THE YEAR 1924. Rs. 2-8-0 (5½ *as.*).

SURVEY MANUAL. Vol. I. Re 4 (9 *as.*), Correction slip Nos. I & II each Price 6 (6 *p.*). No. III. Price 3 (3 *p.*).

A TRIENNIAL CATALOGUE OF MANUSCRIPTS COLLECTED DURING THE TRIENNIUM 1916-17 TO 1918-19. Vol. III, Part III. Telugu Rs. 5 (12 *as.*).

NOTICES, dated 14th December 1925. As. 4-8 (1 *a.*); dated 15th December 1925. As 3 (1 *a.*); dated 16th December 1925. As 3 (1 *a.*); dated 17th December 1925. As 2 (½ *a.*); dated 19th December 1925. As 2-6 (½ *a.*).

AGENDA, 14th and 16th December 1925. each Price 6 (6 *p.*)

AMENDMENTS TO BORSTAL SCHOOL BILL. Annas 1 (½ *a.*)

AMENDMENTS TO STANDING ORDERS Price 3 (½ *a.*)

PROCEEDINGS OF THE MADRAS LEGISLATIVE COUNCIL, 4th session of the 2nd Legislative Council, Vol. XXV, No. 1, dated 7th October 1925, As. 2 (1 *a.*); No. 2, dated 28th October 1925, As. 2 (4 *as.*); Nos. 3 and 4, dated 29th and 30th October 1925; As. 2 each (2 *as. each*); No. 5, dated 31st October 1925, As. 2 (2 *as.*); No 6, dated 2nd November 1925, As. 2 (1½ *as.*); No 7, dated 3rd November 1925, As. 2 (1½ *as.*); No. 8, dated 4th November 1925, As. 2 (1½ *as.*); No 9, dated 5th November 1925, As. 2 (1 *a.*); Nos. 10 and 11, dated 13th and 17th November 1925. As 2 each (1 *a. each*).

CORRECTIONS TO MADRAS TREASURY MANUAL, Vol. I, Nos. 4'6-420, dated 10th October 1925. Price 6 (9 *p.*), Nos. 421 and 422, dated 9th November 1925 Price 3 (3 *p.*) Vol. II, Nos 327 to 331, dated 10th October 1925 Price 6 (6 *p.*) Nos. 332 to 336, dated 9th November 1925, Price 6 (9 *p.*).

REPORT OF THE EXCISE ADVISORY COMMITTEE APPOINTED BY THE GOVERNMENT OF MADRAS. As. 5 (2 *as.*).

CORRECTION SLIP TO THE RESETTLEMENT MANUAL. 1926. Annas 1 (6 *p.*).

FOURTH LIST OF CORRECTIONS TO THE BOOK OF FUNDAMENTAL RULES AND SUBSIDIARY RULES. Price 9 (5 *p.*).

RULES UNDER THE MADRAS CHILDREN'S ACT, 1920 As. 3-6 (9 *p.*).

MADRAS COTTON GINNING AND PRESSING FACTORIES RULES, 1925 under section 13 of Act XII of 1925. Price 9 (6 *p.*).

THE HIGH COURT FEES RULES, 1925. Annas 1-3 (½ *a.*).

LIST SHOWING THE NAMES OF THE TOWNS AND VILLAGES CONSTITUTING THE SEVERAL REGISTRATION SUB-DISTRICTS OF THE REGISTRATION DISTRICT OF TANJORE, corrected up to 24th August 1925, Rs. 2-8-0 (4 *as.*).

ERRATUM TO THE ALPHABETICAL LIST OF VILLAGES to the districts of Chingleput, Chittoor, Kistna, Rajmad and Tanjore. Price 3 each (3 *p. each*).

INDIA ACT VIII OF 1923, WORKMEN COMPENSATION ACT. Malayalam, As. 9. (1½ *as.*).

INDIA ACT XVIII OF 1924. AN ACT FURTHER TO AMEND THE INDIAN PENAL CODE AND THE CODE OF CRIMINAL PROCEDURE, 1898, FOR THE PURPOSE OF AFFORDING GREATER PROTECTION TO PERSONS UNDER THE AGE OF 18 YEARS. Telugu. Annas 1-6 (9 *p.*).

GOVERNMENT OF INDIA NEW PUBLICATIONS FOR SALE.

INDIA ACT XX OF 1925. Civil Procedure (Amendment). English. 8vo Anna 1 (3 *p.*).

INDIA ACT XXI OF 1925. Religious Endowments (Amendment) English. 8vo Anna 1 (6 *p.*)

INDIA ACT XXII OF 1925. Salt and Salt Revenue (Amendment). English 8vo. Anna 1 (3 *p.*).

INDIA ACT XXIII OF 1925. Legislative Members Exemption English. 8vo. Anna 1 (6 *p.*)

INDIA ACT XXIV OF 1925 Sikh Gurdwaras (Supplementary). English. 8vo. Anna 1 (3 *p.*).

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INDIA ACT XXX OF 1925. Limitation (Amendment). English. 8vo. Anna 1 (3 *p.*)

INDIA ACT XXXI OF 1925. Coal Grading Board. English. 8vo. Anna 1 (6 *p.*).

INDIA ACT XXXII OF 1925. Oudh Courts (Supplement). English 8vo. Anna 1 (6 *p.*).

INDIA ACT XXXIII OF 1925. Criminal Tribes (Amendment). English. 8vo. Anna 1 (3 *p.*).

INDIA ACT XXXIV OF 1925. Cotton Transport (Amendment) English. 8vo. Anna 1 (3 *p.*).

INDIA ACT XXXV OF 1925. Children Act (Supplementary). English. 8vo. Anna 1 (3 *p.*).

INDIA ACT XXXVI OF 1925. Indian Ports (Amendment). English. 8vo. Anna 1 (3 *p.*).

INDIA ACT XXXVII OF 1925. Repealing and Amending Act English. 8vo. Anna 1 (6 *p.*).

INDIA ACT XXXVIII OF 1925. Transfer of Property Act (Amendment). English 8vo Anna 1 (3 *p.*).

INDIA IN 1924-25. Rs. 1-12-0 (3 *as.*)

CORRECTIONS TO THE BOOK OF FORMS REFERRED TO IN THE PUBLIC WORKS ACCOUNT CODE. Nos. 1a to 13. Price 6 (6 *p.*).

INDIAN TARIFF BOARD EVIDENCE RECORDED DURING ENQUIRY REGARDING THE GRANT OF SUPPLEMENTARY PROTECTION TO THE STEEL INDUSTRY. Re. 1 (3½ *as.*).

VACANCIES.

WANTED a qualified lady sub-assistant surgeon for Women and Children's Dispensary, Masulipatam. Salary Rs 75—5—150 annual Free quarters. Should subscribe to Municipal Provident Fund.

Bond to serve at least three years necessary. Knowledge of Telugu essential. Applications will be received till end of January 1926.

S. JAGANNATHA RAO,
Chairman,

Masulipatam Municipal Office,
6th January 1926.

APPLICATIONS are invited for a blasting mastrn in Koraput Agency. The applicant must be a well-trained and experienced. Copies of testimonials of competency should be enclosed with the application.

Pay required and age of applicant should be stated. No allowances will be given.

The post will last for at least four years.

E. H. J. STEWART,
Executive Engineer, Koraput Division.

Vizagapatam, 8th January 1926.

WANTED for the Cochin Harbour Works a Storekeeper on Rs. 150—10—200 a month. Apply to the undersigned stating age, educational qualifications, and full particulars of previous experience in storekeeping and stores accounting. Only applications will be considered from those who have put in at least five years' experience as Storekeepers in large manufacturing engineering firms, workshops, factories or marine dockyards and who at present are employed as such. The selected candidate will be required to furnish a cash security of Rs. 2,000 and to execute a bond in the departmental form. Applications will be received only up to 30th January 1926.

F. G. DICKINSON,
Offg. Executive Engineer, Cochin Harbour Division.

Cochin, 9th January 1926.

PRIVATE ADVERTISEMENTS.

On or after 15th February 1926, I intend moving the High Court to enrol me as a Vakil thereof.

T. R. SRINIVASAN.

Mylapore, 5th January 1926.

On or after 3rd February 1926, I intend moving the High Court to enrol me as a Vakil thereof.

S. MALKONDA REDDI.

Madras, 9th January 1926.

I, V. R. Appu, shall henceforth be known as V. R. Rudradhath.

V. R. APPU.

Palghat, 14th January 1926.

ESTATE OF ALICE ROBERTINA SMITH (DECEASED).

THE Administrator-General of Madras hereby gives notice that he is administering from the 4th day of January 1926 the estate of Alice Robertina Smith, late of Madras, but now deceased, under a deed of transfer executed on 4th January 1926 under the provisions of section 25 of the Administrator-General's Act, 1913, and that all persons having claims against the said estate as creditors, next of kin, legatees or in any other manner whatsoever, should prefer their claims to the said Administrator-General on or before the 19th February 1926, after which date he will proceed to make a distribution of the assets of the said estate and will recognize in such distribution only such claims as shall have previously been established to his satisfaction.

H. D CORNISH,
Administrator-General.

Madras, 4th January 1926.

ESTATE OF WILLIAM NEILSON (DECEASED).

THE undersigned hereby gives notice that he is administering the estate of William Neilson, formerly of Castle Toimie, Inverness and lately of Gilstead, Denton Road, Eastbourne, England, under Letters of Administration granted to him on the 16th day of December 1926, by the High Court of Judicature at Madras.

All persons having claims against the estate as creditors, next of kin, legatees, or in any other manner whatsoever should prefer their claims to the undersigned on or before the 11th February 1926, after which date he will proceed to make distribution of the assets of the estate and will recognize in such distribution only such claims as shall have previously been established to his satisfaction.

C. E. WOOD,
Administrator to the Estate.

Post Box No. 12, Madras, 11th January 1926

LOST.

THE Government Promissory note No. C.O. 17123 of the five and a half per cent income-tax free, war loan repayable in 1921 for Rs. 50—fifty only—originally standing in the name of P. L. Muthiah Nadavi of Nathampannai, Pudukkottai State, the Proprietor by whom it was never endorsed to any other person, having been lost, notice is hereby given that payment of the above note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of a duplicate in favour of the proprietor. The public are cautioned against purchasing or otherwise dealing with the aforementioned security.

Name of advertiser—P. L. MUTHIAH NADAVI.

Residence—Nathampannai, Pudukkottai, Pudukkottai State.

SUMMONS FOR DISPOSAL OF SUIT.

IN THE ADDITIONAL DISTRICT MUNSIF'S COURT OF NAGERCOIL, TRAVANCORE STATE.

SMALL CAUSE SUIT No. 176 OF 1101.

Raghupathy Iyen Sthanu Subramania Iyen of Erukkiludom, grassom, Erukkiludom Pakuthy, Agastreswaram taluk, South Travancore—*Plaintiff*

Boothathan Thevar Ezhakkimuthoo Thevar of Samugharangaparam, Nanguneri taluk, Tinnevelli district, and Ezhakkimuthoo Thevar Pazhanyandy Thevar of Samugharangaparam, Nanguneri taluk, Tinnevelly district—*Defendants.*

To the defendants aforesaid,—

WHEREAS the said plaintiff has instituted a suit against you for 525 fanams, you are hereby summoned to appear in this court in person or by a duly authorized pleader of this court, duly instructed and able to answer all material questions relating to the suit, or who shall be accompanied by some other person able to answer all such questions on Tuesday the 27th day of Thye 1101, corresponding to the 9th day of February 1926, at 11 o'clock in the forenoon to answer the abovenamed plaintiff, and as the day fixed for your appearance is appointed for the final disposal of the suit, you must be prepared to produce all your witnesses on that day. If you intend to appear and contest the suit, you are required to file in court, on or before the day above mentioned, a proceeding stating your address for service at which

service of any summons, notice or other process may be made on you, in default whereof you are liable to have your defence struck out and to be placed in the same position as if you had not defended.

You are also hereby required to take notice that, in default of your appearance on the day before mentioned, the suit will be heard and determined in your absence.

(By order)

M. YEZHUTHAYUTHAM PILLAI,
Head Clerk

21st Dhanus 1101.

INSOLVENCY NOTICES.

TAKE notice that Kasteti Lakshminarasimha Rao alias Narasimha Rao was adjudicated an insolvent on 31st March 1925 in I.P. No. 15 of 1924 on the file of the Sub-Court, Guntur.

G. SUBBA RAO,
Pleader.

Guntur, 8th January 1926.

No. 33 OF 1924, SUB-COURT, GUNTUR.

Singuluri Viraswami—*Petitioner.*

Gummadapu Subbayya and others—*Creditors.*

DISCHARGE PETITION filed in the insolvency petition is posted to 21st January 1926. Creditors to state their objections, if any.

N. NARAYANA RAO,
Pleader.

Guntur, 9th January 1926.

ONE A. R. Venkata Rama Ayyar of Tennur has applied in O.P. No 151 of 1925 on the file of the District Court, Trichinopoly, for the issue of a succession certificate in his favour for the purpose of collecting the amounts due to his deceased brother A. R. Gopalakrishna Ayyar from several banks, Rs. 1,330 and odd. The above application comes on for hearing on 21st January 1926 and anybody intending to oppose the application may do so on 21st January 1926 at 10 a.m. in the District Court, Trichinopoly.

R. NARAYANAN,
Vakil.

Trichinopoly, 9th January 1926.

O.P. No. 143 OF 1925, DISTRICT COURT, GUNTUR.

Jamili Venkata Rattaiah and others—*Petitioners.*

Rai Bahadur Kasthuri Chand Hanuman Das and others—*Respondents.*

COMPOSITION PETITION filed by petitioners is posted to 26th January 1926. Respondents may state their objections on that day if any.

N. NARAYANA RAO,
Vakil.

Guntur, 13th January 1926.

METEOROLOGICAL RESULTS.

FROM THE MADRAS OBSERVATORY REGISTER.

	Barometer reduced to 32° F.	Thermometers. Corrected Daily Means. Dry.	Wet.	Observed Extremes. Max.	Min.	Maximum Solar Heat in Vacuo.	Humidity.	Wind. Prevailing direction.	Daily velocity.	Depth of rain	Cloudy sky.	Bright sunshine.	General weather.
January 1926.	Inches.	°	°	°	°	°	Cts.		Miles.	Inches.	Cts.	Hrs	
11th, Monday ..	29 985	77·5	73·3	84·7	70·5	142·1	81	E.N.E	97	..	33	6·2	Fine.
12th, Tuesday ..	·981	77·5	72·9	85·8	70·5	141·7	78	N.E by E.	109	..	45	7·3	Fine with passing clouds.
13th, Wednesday ..	30 001	78·9	74·7	85·4	72·9	139·1	81	E. N. E.	128	0·16	58	3·4	Passing clouds.
14th, Thursday ..	·035	78·0	73·4	84·2	72·1	134·2	80	N E. by E.	183	..	36	7·9	Fine.
15th, Friday ..	·059	77·4	71·6	83·3	70·7	136·7	73	N.E by E.	174	..	45	8·0	Passing clouds.
16th, Saturday ..	·056	75·9	71·6	84·0	68·3	133·9	86	N.N.E.	117	..	35	7·7	Fine with passing clouds.
17th, Sunday ..	29 998	73·8	69·3	83·0	65·2	140·1	79	N E. by N.	32	..	..	8·8	Fine.

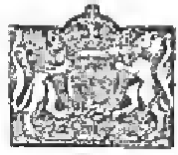
The Standard Barometer and Thermometers are read at 8 a.m., 10 a.m., 4 p.m. and 8 p.m. and the daily means are obtained by the application of hourly corrections, deduced from twenty years' observations. The cistern of the Barometer is twenty-two feet above the level of the sea, and the receiver of the Rain Gauge is two feet from the ground. The wind, rain and general weather registered are for the current civil day—from midnight to midnight.

The total quantity of rain collected since January 1st, is 0·16 inch, the average due for the same period being 0·60 inch.

S. B. U. SAVOOR,
Deputy Director.

Madras Observatory,
18th January 1926.

MADRAS: PRINTED AND PUBLISHED BY THE SUPERINTENDENT, GOVERNMENT PRESS.



ഫോർട്ട് സെൻറ് ജോർജ് ഗസറ്റ്

III-ാം ഭാഗത്തോടുചേർന്ന സപ്ലിമെൻറ

SUPPLEMENT TO PART III—FORT ST. GEORGE GAZETTE

നമ്പർ 1(1)] JANUARY 19, 1926. [വില, 2 അ, 4 പ

സിവിൽ: ചൊവ്വാഴ്ച തൊടങ്ങിയതു, 1926 ജനുവരി 19-നാം.

ഇന്ത്യാ ഗവൺമെണ്ട് ബിൽ

BILL OF THE GOVERNMENT OF INDIA.

കൌൺസിൽ ഓഫ് സ്റ്റേറ്റിലും ലജിസ്ലേറ്റീവ് അസംബ്ലിയിലും കൊണ്ടുചെന്ന ബില്ലുകളും, കൌൺസിലിലും അസംബ്ലിയിലും സിലക്ട് കമിറ്റിക്കാർ ബോധിപ്പിച്ച റിപ്പോർട്ടുകളും, ഇന്ത്യൻ നിയമനിർമ്മാണ ചട്ടങ്ങളിലെ 18-ാം വകുപ്രകാരം പ്രസിദ്ധപ്പെടുത്തിയ ബില്ലുകളും.

ഇന്ത്യാ ഗവർമ്മെണ്ട്-നിയമനിർമ്മാണ ഡിപ്പാർട്ടുമെണ്ടു.

താഴെ കാണുന്ന ബിൽ, ലജിസ്ലേറ്റീവ് അസംബ്ലിയിൽ 1925 ആഗസ്റ്റു 27-ാം തിയതി കൊണ്ടുവരപ്പെട്ടു:—

No. 41 of 1925.

1925 ലെ 41-ാം നമ്പർ.

A BILL FURTHER TO AMEND THE LEGAL PRACTITIONERS ACT, 1879.

1879 ലെ ന്യായവാദി അക്ട് ഇനിയും ഭേദപ്പെടുത്തുവാനുള്ള ഒരു ബിൽ.

1879 ലെ 18 ഇതിനെ വഴിയെ കാണുന്ന ആവശ്യങ്ങൾക്കു വേണ്ടി 1879 ലെ ന്യായവാടി ആക്ട് ഇനിയും ഭേദപ്പെടുത്തുന്നതു യുക്തമായിരിക്കയാൽ ഇതിനാൽ താഴെ പറയുംപ്രകാരം നിയമിച്ചിരിക്കുന്നു :—

ചുരുക്കപ്പേർ.

1. ഒരു ആക്ടിനെ ന്യായവാടി ആക്ട് ഭേദപ്പെടുത്തുന്ന 1925 ലെ ആക്ട് എന്നു പേർ പറയാം.

1879 ലെ 18 3.

1879 ലെ 18-ാം നമ്പർ ആക്ട് 3-ാം വകുപ്പു ഭേദപ്പെടുത്തൽ.

2. ഇതിനു ശേഷം മേപ്പടി ആക്ട് എന്നു പറയുന്ന 1879 ലെ ന്യായവാടി ആക്ട് 3 - ാം വകുപ്പിലെ "മല്ലാലി" എന്നതിൻെറ അർത്ഥവിവരണത്തിനു പകരം താഴെ പറയുന്ന അർത്ഥവിവരണം ചേർക്കുന്നു, അതായതു :—

"മല്ലാലി" എന്നതിനു—

(a) വല്ല ന്യായവാദിയിൽനിന്നോ ന്യായവാദപ്രവൃത്തിയിൽ അനുഭവബന്ധമുള്ള വല്ല ആളിൽ നിന്നോ ലഭിക്കുന്ന വല്ല സ്വത്തിനുവേണ്ടിയോ വേണ്ടി ആ ന്യായവാദിക്കു വല്ല ന്യായവാദപ്രവൃത്തിയും സമ്മതിപ്പിച്ചുകൊടുക്കുന്നവനോ, അല്ലെങ്കിൽ വല്ല ന്യായവാദിയിൽനിന്നെങ്കിലും ന്യായവാദപ്രവൃത്തിയിൽ അനുഭവബന്ധമുള്ള വല്ല ആളിൽനിന്നെങ്കിലും ലഭിക്കുന്ന വല്ല പ്രതിഫലത്തിനും വേണ്ടി ആ ന്യായവാദിക്കു വല്ല ന്യായവാദപ്രവൃത്തിയും സമ്മതിപ്പിച്ചു കൊടുപ്പാൻ അവരിൽ ആരോടെങ്കിലും നിർബ്ബന്ധം ചെയ്യുന്നവനോ ആയ ഒരാളെന്നർത്ഥമാകുന്നു ; അല്ലെങ്കിൽ,

(b) അങ്ങനെ സമ്മതിക്കുന്നതിനു വേണ്ടി സിവിൽ കോടതികളുടെയോ, ക്രിമിനൽ കോടതികളുടെയോ, റവന്യു കച്ചേരികളുടെയോ, തീവണ്ടി ആപ്പീസുകളുടെയോ, കടവുകളുടെയോ, വാസസ്ഥലങ്ങളുടെയോ, മറ്റു ചൊല്ലുന്ന സംഗമസ്ഥലങ്ങളുടെയോ സമീപത്തു കൂടിയോ പതിവായും പോയിക്കൊണ്ടിരിക്കുന്നവനോ,

എന്നർത്ഥമാകുന്നു.

1879 ലെ 18-ാം നമ്പർ ആക്ട് 38-ാം വകുപ്പു ഭേദപ്പെടുത്തൽ.

3. മേപ്പടി ആക്ട് 38-ാം വകുപ്പിൽ,—

(a) (1) - ാം ഉപവകുപ്പിൽ "തങ്കൽക്കൊ തനിക്കൊ ഇച്ഛിയാകംവണ്ണം" എന്നതിനു പകരം "തങ്കൽക്കൊ തനിക്കൊ ഇച്ഛി

യാകുവാണെങ്കിലും (2-A) എന്ന ഉപവകുപ്പിൽ നിയമിച്ചിരിക്കുന്ന പ്രകാരം വല്ല കീഴ്കോടതിക്കും ഇപ്രകാരമാകുവാണെങ്കിലും " എന്നതു ചേർക്കണം ;

(b) (1) എന്ന ഉപവകുപ്പിനോടു താഴെ പറയുന്ന വിവരണം ചേർക്കണം, അതായതു :—

" വിവരണം.—സാധാരണ പ്രസിദ്ധിയുടെ തെളിവ് എന്നതിൽ വല്ല കോടതിയിലോ ദേവസ്വം കമ്മീഷണറുടെ മുമ്പിലോ പ്രവൃത്തി നടത്തുവാൻ ഈർഷ്ണയുള്ള ന്യായാധിപന്മാരുടെ ഒരു സംഘത്തിലെ അംഗങ്ങളിൽ ഉന്നിൽ നടു ഭാഗത്തിൽ കവിയാതെകണ്ടുള്ള ഒരു കപമ്മീഷണർ ഒരാൾ ഒരു മല്ലാലിയാണെന്നു രജിസ്ട്രാറുടെ ആപ്പീസിൽ വിളംബരം ചെയ്തു പാസ്സാക്കിയ ഒരു തീർപ്പിനുള്ളതും ഉൾപ്പെടുന്നതാണു. "

(c) (2) എന്ന ഉപവകുപ്പിനു ശേഷം താഴെ പറയുന്ന ഉപവകുപ്പു ചേർക്കണം, അതായതു :—

"(2-A) (1) എന്ന ഉപവകുപ്പുപ്രകാരം മല്ലാലികളുടെ ഒരു പട്ടിക തയ്യാറാക്കി പ്രസിദ്ധപ്പെടുത്തുവാൻ അധികാരം സിദ്ധിച്ചിട്ടുള്ള ഒരു കോടതിയോ ഓഫീസറോ ഉദ്യോഗസ്ഥനോ, മല്ലാലികളാണെന്നു പറയപ്പെടുകയോ സംശയിക്കപ്പെടുകയോ ചെയ്യുന്ന ആളുകളുടെ പട്ടിക, ആ അധികാരസ്ഥാനം കീഴിലുള്ള വല്ല കോടതിക്കും അയച്ചുകൊടുക്കാം. ആ പട്ടികയിൽ പറഞ്ഞിരിക്കുന്ന ആളുകളുടെ നടത്തയെപ്പറ്റി അപ്പോൾ കീഴ്കോടതി ഒരു അന്വേഷണം നടത്തി, ആരെങ്കിലും വല്ല ആളും ഒരു മല്ലാലിയാണെന്നു തീരുന്നതിനു തൃപ്തിയാംവണ്ണം തെളിഞ്ഞിട്ടുണ്ടെങ്കിൽ പിന്നെ സംഗതി, ഏതു അധികാരസ്ഥാനത്തുനിന്നു പട്ടിക തയ്യാറാക്കിയിരുന്നുവോ ആ അധികാരസ്ഥാനത്തേക്കു റിപ്പോർട്ടു ചെയ്കയും വേണം. ആരെങ്കിലും വല്ല ആളും ഒരു മല്ലാലിയാണെന്നു കീഴ്കോടതിക്കു തൃപ്തിയാംവണ്ണം തെളിഞ്ഞിട്ടില്ലെന്ന സംഗതിയിൽ, ആ അധികാരസ്ഥാനം തയ്യാറാക്കി പ്രസിദ്ധപ്പെടുത്തുന്ന മല്ലാലികളുടെ പട്ടികയിൽ ആ ആളുടെ പേർ ഉൾപ്പെടുത്തുകയും വേണം. "

(d) (5) എന്ന ഉപവകുപ്പിനുശേഷം താഴെ പറയുന്ന ഉപവകുപ്പു ചേർക്കണം, അതായതു :—

" (6) ആരെങ്കിലും വല്ല പട്ടികയിലും പേർ ഉൾപ്പെട്ടിട്ടുള്ള വല്ല ആളും ഒരു മല്ലാലിയായി പ്രവർത്തിച്ചാൽ ആ

ലസന്തോഷം വരുത്തുന്ന കാര്യമൊ ഔദ്യോഗികയോഗ്യതയെ വർദ്ധിപ്പിക്കുന്ന ചില്ലറ ചിലവുകൾ നടത്തുന്നതിനു പ്രതിമാസം ഒരു തുക അലവൻസായി കൊടുക്കുകയും വേണം."

ഉദ്ദേശ കാരണങ്ങളുടെ വിവരണം.

മല്ലാലിപ്രവൃത്തി നടത്തുന്നതിനുള്ള നിയമങ്ങൾ കമ്മിറ്റിയുടെ റിപ്പോർട്ടിനെ താഴെ പറയുന്ന അഭിപ്രായങ്ങൾ കൊടുക്കുകയുണ്ടായി:—

"ഞങ്ങളുടെ അന്വേഷണകാലത്തു തെക്കൻ ഉത്തിയിൽ പ്രധാനമായി പൊട്ടിയിരുന്ന ഒരു ദുഷ്പ്രവൃത്തി അല്ലിമായി ചിലതു പറയുന്നതു ഞങ്ങളുടെ റിപ്പോർട്ട് പൂർത്തിയാകുന്നതിനു മുമ്പുതന്നെ തോന്നുന്നു. ഇന്ത്യയുടെ മിക്ക ഭാഗങ്ങളിലും ചില തരത്തിലുള്ള മല്ലാലി പ്രവൃത്തി നടക്കുന്നുണ്ടെന്നു ഞങ്ങൾക്കു കിട്ടിയിരിക്കുന്നു. തെളിവിൽനിന്നു നിശ്ചയമായിരിക്കുന്നു. മല്ലാലി പ്രവൃത്തിയെ സംബന്ധിച്ചുള്ള നിയമം 1865 ൽ ബലപ്പെടുത്തി. എന്നാൽ അതുകൊണ്ടു തീരെ പ്രയോജനമില്ലെന്നു തെളിഞ്ഞിരിക്കുന്നു. പിന്നെയു നിയമവിരുദ്ധമായ അളവുകൾ കണ്ടുപിടിച്ചു പ്രവൃത്തി ഒഴിക്കുന്നതിനു കോടതികളെ സഹായിക്കാനുപകരിക്കുന്നതിനായി ലൂപം യാതൊന്നും ചെയ്യാൻ സാധിക്കുന്നതല്ലെന്നുള്ള സ്പഷ്ടമാണ്."

കൂടുതായ വളരെ തെറ്റുകളും പ്രതിപാദ്യം നടപ്പാക്കുന്നതിനും കോടതികളിൽ വളരെ സമയം ചിലവാക്കുന്നതിനും പ്രധാനകാരണം കല്ലാലികളെ അളക്കുന്നതിനുള്ള സംഗതിയെപ്പറ്റി സിവിൽ സർവ്വീസ് കമ്മിറ്റിക്കാരും ഉറപ്പിച്ചിട്ടുണ്ടു.

കല്ലാലിയുടെ ശരിയായി നിന്നതു ചെയ്യുന്നതുവരെയും നിയമം കൊണ്ടുപ്പെടുത്തുന്ന കാര്യങ്ങളെ സംബന്ധിച്ചു യാതൊരിനം അഭിപ്രായമായി ഇന്ത്യാ ഗവർമെന്റിന്റെ തന്നേയും ഗവർമെന്റുകളോടും ജഡ്ജിക്കുന്നതിനധികാരസ്ഥന്മാരോടും കിട്ടിയിരുന്നു. യഥാർത്ഥമുള്ളതിയതു കേവലവായി മാത്രമായിരുന്ന അപ്പോൾ നിയമനിർമ്മാണത്തിനു എടുപ്പാടുചെയ്യാതെയും. ഇപ്പോഴത്തെ നിയമം പരിശോധിക്കുന്നതിനും മല്ലാലിപ്രവൃത്തിയുടെ ദുഷ്ഫലങ്ങളെയും സംബന്ധിച്ചു പല്ലവരെ രണ്ടു കമ്മിറ്റികളുടെയും അഭി

പ്രായങ്ങൾ ആലോചിക്കുമ്പോൾ ആ വിഷയം സംബന്ധിച്ചുള്ള നിയമനിർമ്മാണം ഇനി നീട്ടിവെച്ചുകൂടെന്നു ഇന്ത്യാ ഗവൺമെന്റു കരുതുന്നു. നിയമം തേടിപ്പിടിക്കുന്നതിനെപ്പറ്റി സിവിൽ ജസ്റ്റീസ് കമ്മീഷനിക്കാർ പ്രയോജനമായ ശിപാർശികൾ ചെയ്തിട്ടുണ്ടു. 1913 മുതൽ 1915 വരെയുള്ള കാലത്തു ഇന്ത്യാ ഗവൺമെന്റിനു നിയമം വഹിച്ചിട്ടുള്ള കാര്യങ്ങളായി (ഒന്ന്) ശിപാർശികൾ നടപ്പാക്കുകയും അതിനെപ്പറ്റി ആലോചിക്കുകയും ചെയ്തു. ആ ആലോചനയുടെ ഫലം ഒരു ബില്ലിൽ ചേർത്തിരിക്കുന്നു. ചുരുക്കിപ്പറയാനൊരിൽ താഴെ പറയുന്ന നാലു കാര്യങ്ങൾ സംബന്ധിച്ച നിയമം തേടിപ്പിടിക്കുവാൻ തീർച്ചയാക്കിയിരിക്കുന്നു :—

(1) ആദ്യമായി, ന്യായവാദിയിൽനിന്നു തന്നെ പ്രതിഫലം കിട്ടുന്ന ആളുകളുമായി വല്ല ന്യായവാദപ്രവൃത്തിയിലും ഏർപ്പെടുമ്പോൾ വല്ല ആളിൽ നിന്നും പ്രതിഫലം കിട്ടുന്ന ആളുകളെയും, രണ്ടാമതായി, വല്ല ന്യായവാദപ്രവൃത്തിയിലും വല്ല ന്യായവാദിക്കും പ്രവൃത്തി സമ്പാദിച്ചുകൊടുക്കുന്നതിനു വേണ്ടി പൊതുജനങ്ങൾ കൂടുന്ന സ്ഥലങ്ങളിൽ പതിവായി പോയിരിക്കുന്ന ആളുകളെയും ഉൾപ്പെടുത്തത്തക്കവണ്ണം 1879 ലെ ന്യായവാദി ആക്ടിലെ 3 - ാം വകുപ്പിലെ "ബല്ലാലി" എന്നതിന്റെ അർത്ഥവിവരണം വിസ്തരിക്കുവാനും ;

(2) സാധാരണ പ്രസിദ്ധിയുടെ തെളിവായി ഒരു ബാർ അസോസിയേഷനിലെ അംഗങ്ങളിൽ ഉന്നിട്ട രണ്ടു കാര്യത്തിൽ കോടതിയുള്ള അധികപക്ഷക്കാർ ചേർന്നുകൊണ്ടുള്ള ഒരു തീർപ്പു നിയമം കിട്ടുന്നതു അനുവദിക്കുവാനും ;

(3) ബല്ലാലികളുടെ പട്ടികകൾ ഇപ്പോൾ തയ്യാറാക്കിവരുന്ന കോടതികൾക്കും അധികാരസ്ഥർക്കും ഒരു കീഴ്ക്കോടതിയെക്കൊണ്ടു അന്വേഷണം നടത്തിപ്പിച്ചു കഴിയുകൊടുപ്പാനും; ആ അന്വേഷണത്തിൽനിന്നു മേല്പറഞ്ഞ ആളുകൾ ബല്ലാലികളാണെന്നു കീഴ്ക്കോടതികൾ തീർച്ചയാക്കുന്നപക്ഷം ന്യായവാദി ആക്ട് 36 - ാം വകുപ്പുപ്രകാരം തയ്യാറാക്കി പ്രസിദ്ധപ്പെടുത്തുന്ന ബല്ലാലികളുടെ പട്ടികകളിൽ അവരുടെ പേർ ഉൾപ്പെടുത്തുവാൻ ഇടയാകുകയും ചെയ്യും ;

(4) ബല്ലാലിപ്പട്ടികയിൽ പേരുംപ്പെടുത്തിയിരിക്കുന്ന ഒരാൾ ബല്ലാലിപ്രവൃത്തി തുടർന്നുകൊണ്ടിരിക്കുന്നതായാൽ ആയാൾക്കു വല്ല തുകയും ശിക്ഷിക്കുവാനും.

ഒടുവിൽ പറഞ്ഞ കാര്യം സംബന്ധിച്ചു മല്ലാലികളുടെ പട്ടികയിൽ പേർ കാണുന്ന ആളുകളെ കോട്ട് വളപ്പിൽനിന്നു പുറത്താക്കുവാൻ മാത്രമെ ന്യായവാദി ആളത് 36-ാം വകുപ്പുപ്രകാരം അധികാരസ്ഥർക്കു അധികാരമുള്ളു എന്നു കാര്യം ഓർക്കേണ്ടതുണ്ട്. ഒരു മല്ലാലി എന്നതിന്റെ നിശ്ചയിപ്രകാരം, സിവിലോ ക്രിമിനലോ ആയ കോടതികളോ റവന്യൂ കമ്മീഷണർമാരോ അല്ലാതെ മറ്റൊരുത്തരും കൂടാതെ മറ്റു സാധാരണജനങ്ങൾ ചെയ്യുന്ന ആളുകൾ കൂടെ സംബന്ധിപ്പിക്കുന്നതോടുകൂടി, സിവിൽ ജസ്റ്റിസ് കമ്മിറ്റി കാൻ ശിപാർശി ചെയ്തപോലെ, ശിക്ഷാ നിബന്ധനയും ആവശ്യമുള്ളതാകുന്നു.

1925 ആഗസ്റ്റ് 11-നു.

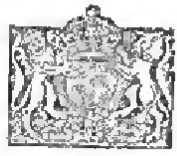
എ. പി. ഉഡ്മാൻ.

എൽ. ഗ്രഹാം,
ഇന്ത്യാ ഗവർമെണ്ട് സെക്രട്ടറി

(A true translation)

P. V. KURUVILA,
Malayalam Translator to Government.

MADRAS: PRINTED AND PUBLISHED BY THE SUPERINTENDENT, GOVERNMENT PRESS.



ഫോർട്ട് സെൻറ് ജോർജ് ഗെസറ്റ്

IV - ാ ഭാഗത്തോടുചേർന്ന സപ്ലിമെൻറ്

SUPPLEMENT TO PART IV—FORT ST. GEORGE GAZETTE,

സംഖ്യ 4.] JANUARY 19, 1926. [വില, 4 അണ

മദിരാശി: ചൊവ്വാഴ്ച ഫെബ്രുവരി 16-ാം തീയതി, 1926 ജനുവരി 16-ാം തീയതി.

മദിരാശി ഗവൺമെൻറ് ബിൽ
BILL OF THE GOVERNMENT OF MADRAS.

മദിരാശി ഗവൺമെൻറിനെ നിയമനിർമ്മാണ സഭയിൽ ഹാജരാക്കേണ്ടതായ സിലക്ട് കമ്മിറ്റിക്കാരുടെ റിപ്പോർട്ട് ഉൾപ്പെടുത്തിയത്.

BILL No. 9 of 1924.
1924 ലെ 9 - ാം നമ്പർ ബിൽ.

മദിരാശി തദ്ദേശ അധികാരങ്ങൾക്കു വിനോദ നികുതി ചുമത്തുന്നതിനെപ്പറ്റി സിലക്ട് കമ്മിറ്റിയുടെ റിപ്പോർട്ട്.

മദിരാശി ഗവൺമെൻറിനെ ബഹുമാനപ്പെട്ട
നിയമനിർമ്മാണ സഭയിലേക്കു.

കളികളിന്മേലും മറ്റു വിനോദങ്ങളിന്മേലും ഒരു നികുതി ചുമത്തുവാൻ തദ്ദേശ അധികാരങ്ങൾക്കു കഴിവു കൊടുക്കുവാനുള്ള ബില്ലിനെപ്പറ്റി ആലോചിപ്പാൻ നിയമിച്ച സിലക്ട് കമ്മിറ്റിയിലെ അംഗങ്ങളായ ഞങ്ങൾ താഴെ ചേർക്കുന്ന റിപ്പോർട്ട് സമർപ്പിച്ചുകൊള്ളുന്നു.

2. 1924 ജൂലായി 15 - ാം തീയതി ഇംഗ്ലീഷിലും 1924 ആഗസ്റ്റ് 12 - ാം തീയതി തമിഴ്, തെലുങ്കു, മലയാളം, കന്നഡം എന്നീ

ളാക്കളിലും 1924 ആഗസ്റ്റ് 19 - ാം തീയതി ചിന്നുസ്ഥാനിയിലും ബിൽ ഫോട്ട് സെഗർ ഹോട്ടൽ ഗസറിൽ പ്രസിദ്ധപ്പെടുത്തി.

3. 1924 ഒക്ടോബർ 15 - ാം തീയതിയും ഡിസംബർ 2 - ാം തീയതിയും 1925 ഫിബ്രുവരി 2 - ാം തീയതിയും കമ്മിറ്റി യോഗം കൂടി. ബില്ലിൽ ചെയ്തിരിക്കുന്ന പ്രധാന ഭേദങ്ങൾ താഴെ പറയുന്നവയാണ്.

4. 3 - ാം ഖണ്ഡം.—(i) ഉപഖണ്ഡം (2).—നാലാളയിൽ കവിയാതെ പ്രവേശനത്തിനുവേണ്ടി കൊടുക്കുന്നതിനെ നികുതിയിൽനിന്നൊഴിവാക്കാൻ നിബന്ധന ചെയ്തിട്ടുണ്ട്.

(ii) ഉപഖണ്ഡം (4).—ഏതു നിയ്യങ്ങളുണ്ടെന്നുവച്ച് ന്നാകെ മൊത്തമായ് തീർക്കുവാൻ ഭരണപരിഷ്കാരമൊ അതു നിയ്യങ്ങൾ ഉണ്ടാക്കുവാൻ എപ്പോഴെ ചെയ്യുന്നുകൂടുവാണ്ടും ഒരു ഉപഖണ്ഡം ചേർത്തു മെന്നതിയിരിക്കുന്നു. നികുതി ഒന്നാകെ മൊത്തമായ് തീർക്കുന്നതിൽ തദ്ദേശ അധികാരങ്ങൾക്കുള്ള അധികാരത്തിന്മേൽ ബിൽ ഉള്ള മൂന്നതിയിരിക്കുന്ന നൂറുകിലുപാധി എന്ന ക്ലൗസും നീക്കിയിരിക്കുന്നു.

(iii) ഉപഖണ്ഡം (5).—ഉന്നയിൽ അകലം എന്നതു അളവു രയിലാക്കി മാറിയിരിക്കുന്നു. ഒരു ഉന്നിസിപ്പൽ സഭയെ തുയിരിക്കുന്നോമെന്നില്ലാതെ എതെങ്കിലും ഒരു തദ്ദേശ അധികാരത്തിനും ഗുണം ചെയ്യുന്നുവിധത്തിൽ ഉപഖണ്ഡം ചേർത്തെഴുതിട്ടുണ്ട്.

5. ഖണ്ഡം 6.—അഞ്ഞൂറുരൂപിക പിഴ അത്യധികമാണെന്നു തോന്നിയതിനാൽ ഇരുനൂറുരൂപികയാക്കി കുറച്ചിരിക്കുന്നു.

6. ഖണ്ഡം 7.—(i) ഉപഖണ്ഡം (1).—(a) എന്ന ഇനം അവശ്യമില്ലാത്തതിനാൽ വിട്ടുകളഞ്ഞിരിക്കുന്നു. മറ്റു ഇനങ്ങളെ വീണ്ടും ക്രമപ്പെടുത്തി ഉദ്ദേശം വ്യക്തമാക്കുന്നതുകവിധത്തിൽ ചേർത്തെഴുതിയിരിക്കുന്നു.

(ii) ഉപഖണ്ഡം (2).—ഒരു വിനോദം ഒഴിവാക്കുന്നതാണൊ എന്നു സംശയമുണ്ടായാൽ തീർപ്പുകല്പിക്കുവാൻ അധികാരം ഗവർണ്മെന്റിനു നിക്ഷിപ്തമാക്കിയിട്ടുണ്ട്. [ഇതു സംബന്ധിച്ചു (1) എന്ന ഉപഖണ്ഡത്തിലെ (c) എന്ന ഇനത്തിൽ പറഞ്ഞിരിക്കുന്ന അധികാരം സാമാന്യമാക്കിയിരിക്കുന്നു.]

(iii) ഉപഖണ്ഡം (3).—ഒരു പൊതുവായ കല്പന എല്ലാ തരങ്ങളിലുള്ള വിനോദങ്ങൾക്കും ഒരു പ്രത്യേക കല്പന പ്രത്യേക വിനോദങ്ങൾക്കും പറഞ്ഞുകൊണ്ടും ഒരു ഉപഖണ്ഡം ചേർത്തെഴുതിയിരി

ക്കണം. ഒരു പ്രത്യേക വല്ലന സംബന്ധപ്പെട്ട തദ്ദേശ അധികാരവുമായി ആലോചിച്ചശേഷമല്ലാതെ പൂറപ്പെടുവിക്കാവു എന്നതിനും ഇത് നിബന്ധന ചെയ്തിട്ടുണ്ട്.

7. ഖണ്ഡം 8—(i) ഉപഖണ്ഡം (1).—ഏതു കരട് പ്രകാരം ഒരു തദ്ദേശ അധികാരം സ്ഥാപിച്ചിരിക്കുന്നുവോ അതുപ്രകാരം ഈ അധികാരസ്ഥാനത്തിനു മുമ്പാകുന്ന ഒരു നികുതി വസൂലാക്കുന്ന മജിസ്ട്രിയിൽത്തന്നെ ഒരു നികുതി വസൂലാക്കുവാൻ അന്വേഷിക്കുകയും വേണം ഒരു ഖണ്ഡം ചേർത്തിട്ടുണ്ട്.

(ii) ഉപഖണ്ഡം (2).—നികുതി ഉഹിച്ചെടുത്തുകയും, നികുതിയും പിഴയും സംബന്ധപ്പെട്ട തദ്ദേശ അധികാര ഫണ്ടിൽ വരവുചിട്ടപ്പുവാൻ എഴുപ്പാടചെയ്യുകയും ചെയ്യേണ്ടതാണെന്നു ഒരു ഉപഖണ്ഡം ചേർത്തിട്ടുണ്ട്— 1920 ലെ മദിരാശി ഡിസ്ട്രിക്ട് മുനിസിപ്പാലിറ്റി ആക്ട് 348 (2) - ാം വകുപ്പു നോക്കുക.

8. വാതുവെക്കുന്നതിനേയും ടൊട്ടലിസെവർമേലും നികുതി ചുമത്തുന്നതിനും അങ്ങനെ പിരിഞ്ഞുകിട്ടുന്ന സംഖ്യ തദ്ദേശ അധികാര ഫണ്ടിൽ വരവുചിടിക്കുന്നതിനും നിബന്ധന ചെയ്യണമെന്നായിരുന്ന കമ്മിറ്റിയുടെ അഭിപ്രായം. എന്നാൽ അങ്ങനെ പിരിഞ്ഞുകിട്ടുന്നതു ഒരു തദ്ദേശ ആദായമാർഗ്ഗമാക്കുന്നതിനു തദ്ദേശ ഗവർന്മെന്റിനു സമ്മതമില്ലെന്നു അവർ പ്രസ്താവിക്കയുണ്ടായി.

9. സിലക്ട് കമ്മിറ്റിക്കാർ ഭേദപ്പെടുത്തിയപ്രകാരമുള്ള ബില്ലിന്റെ പകർപ്പു ഇതോടു ചേർത്തിരിക്കുന്നു. ഭേദപ്പെടുത്തിയപ്രകാരമുള്ള ബിൽ ആലോചനക്കെടുക്കുന്നതിനു മുമ്പായി ഇംഗ്ലീഷ്, തമിഴ്, തെലുങ്ക, മലയാളം, കന്നഡം എന്നീ ഭാഷകളിൽ പ്രസിദ്ധപ്പെടുത്തണമെന്നു കമ്മിറ്റി ശിപാർശ ചെയ്യുന്നു.

എന്ന

പി. രാമരായനിങ്കാർ.
ടി. ആർ. വി. ശൊണ്ടി.
എം. രത്നസ്വാമി,
എം. കൃഷ്ണൻ നായർ.
എസ്. വെങ്കടാചലം ചെട്ടി.
എ. എസ്. കൃഷ്ണ റാവു.
എം. അബ്ദുൽ ഖാദർ,
സി. നടേശൻ.
അബ്രാസ് ആലി.

1924 നവംബർ 25 ാം തീ.

(കുറിപ്പു—സിലക്ട് കമ്മിറ്റിയാൽ ചെയ്ത ഭേദഗതികൾ [ ] എന്ന അടയാള ചിഹ്നത്തിൽ ഉൾപ്പെടുത്തിയിരിക്കുന്നു.)

BILL No. 9 OF 1924.

1924 ലെ 9 – ാം നമ്പർ ബിൽ.

A BILL TO ENABLE LOCAL AUTHORITIES TO IMPOSE A TAX ON AMUSEMENTS AND OTHER ENTERTAINMENTS.

[*As amended by the Select Committee*]

കളികളിന്മേലും മറ്റു വിനോദങ്ങളിന്മേലും ഒരു നികുതി ചുമത്തുവാൻ തദ്ദേശ അധികാരങ്ങൾക്കു കഴിവുകൊടുക്കുന്നതിനുള്ള ഒരു ബിൽ.

[സിലക്ട് കമ്മിറ്റിക്കുശേഷം ഭേദപ്പെടുത്തിയതുപ്രകാരമുള്ള.]

കളികളിന്മേലും മറ്റു വിനോദങ്ങളിന്മേലും ഒരു നികുതി ചുമത്തുവാൻ തദ്ദേശ അധികാരങ്ങൾക്കു അധികാരം കൊടുക്കുന്നതു യുക്തമായിരിക്കയാലും ഒരു തുക് പാസ്സാക്കുന്നതിനു ഗവർണ്മെൻറ്-ഖനന്മയുടെ ഗവർണ്മെൻറിയുള്ള സമ്മതം സമ്പാദിച്ചിരിക്കയാലും ഇതിനാൽ താഴെ പറയും പ്രകാരം നിയമിച്ചിരിക്കുന്നു :—

1. (1) ഒരു തുക്കിനു 1925 ലെ തദ്ദേശ അധികാരങ്ങൾക്കുള്ള വിനോദ നികുതി തുക് എന്നു പേർ പറയാം.

1920 ലെ 5-ാം നമ്പർ ചെയ്തിരിക്കുന്നു.

(2) ഇതു മതിരാശി പട്ടണങ്ങളിലല്ലാതെ, 1920 ലെ മതിരാശി ഡിസ്ട്രിക്ട് ഗൺസിപ്പാലിറ്റി അടക്കമോ തല്ക്കാലം നിലവിലുള്ള അതേ സ്വഭാവത്തിലുള്ള മറ്റു അടക്കമോ പ്രകാരം ഗൺസിപ്പാലിറ്റി കളാണെന്നു പ്രസ്താവിച്ചിരിക്കുന്നതോ ഇനിമേലാൽ പ്രസ്താവിക്കാവുന്നതോ ആയ മതിരാശി സംസ്ഥാനത്തിലുള്ള ഏതു പട്ടണങ്ങൾക്കും, സബ്ബർബിക്കുന്നതാകട്ടെ, വല്ല ഡിസ്ട്രിക്ട് ബോർഡിൻറെയും അപേക്ഷയിന്മേൽ തദ്ദേശ ഗവർണ്മെൻറു തീരുമാനം സമയം ഫോട്ട് സെൻറ് ജോർജ് ഗസറ്റിൽ പരസ്യപ്പെടുത്തി, സ്ഥിരമായോ ഒരു കാലത്തേക്കോ പ്രത്യേക സന്ദർഭങ്ങളിലേക്കു മാത്രമായോ പരസ്യത്തിൽ പറയാവുന്ന തീയതി മുതൽക്കു, അതു മതിരാശി സംസ്ഥാനത്തിലെ മറ്റു വല്ല തദ്ദേശ പ്രദേശത്തിനും വ്യാപിപ്പിക്കാവുന്നതും അപ്രകാരം വല്ല പരസ്യവും ഗർണ്മെൻറ്റുത്തരവു മുഖേന ഭേദപ്പെടുത്തുകയോ ഭേദപ്പെടുത്തുകയോ ചെയ്യാവുന്നതും ആകുന്നു ;

എന്നാൽ ആലോചന സഭയിൽ ഗവൺർ-ജനറലുടെ മുൻകൂട്ടി യുള്ള അനുവാദം കൂടാതെ ഒരു കണ്ടോൺമെൻറിലുൾപ്പെട്ട വല്ല പ്രദേശത്തിൻേറയും സംഗതിയിൽ ആലോചന യാതൊരു പ്രസംഗവും പ്രസിദ്ധപ്പെടുത്തിക്കൂടാത്തതാകുന്നു.

2. ഒരു ആക്ടിൽ വിഷയത്തിലൊ സന്ദർഭത്തിലൊ വിരുദ്ധ മായി വല്ലതുമുണ്ടായിരുന്നാലൊഴികെ—

(1) " പ്രവേശനം " എന്നതിൽ ഒരു കാഴ്ചക്കാരനായൊ സാക്ഷി യായിലൊരാളായൊ ഉള്ള പ്രവേശനവും നേരംപോക്കിനു വേണ്ടി ഒരു വിനോദത്തിൽ പങ്കെടുക്കുന്നതിനുള്ള പ്രവേശനവും ഉൾപ്പെടുന്നതാണു' ;

(2) " ഒരു വിനോദത്തിലേക്കുള്ള പ്രവേശനം " എന്നതിൽ വിനോദം നടത്തുന്ന വല്ല സ്ഥലത്തേക്കുമുള്ള പ്രവേശനവും ഉൾപ്പെടുന്നതാണു' ;

(3) " കുക്കി " എന്നതിൽ തൊട്ടുകൂട്ടിയും എല്ലാ തരത്തിലുമുള്ള ഭാഗങ്ങളെ പോറിപ്പൊളിക്കുന്നതും ഉൾപ്പെട്ടതു ;

(4) " വിനോദം " എന്നതിൽ പണം വേടിച്ചു ആളുകളെ കയറ്റുന്ന വല്ല പ്രകടനമൊ നാടകമൊ നേരംപോക്കൊ കളിയൊ ആട്ടമൊ ഉൾപ്പെടുന്നതാകുന്നു ;

(5) " ഗസസാറ് " എന്നതിനു മതിരാശി കോർപ്പറേഷൻറെ സംഗതിയിൽ ഫോർട്ട് സെൻറ് ജോർ" ഗസസാറ് എന്നും മറ്റു തദ്ദേശ അധികാരങ്ങളുടെ കാര്യത്തിൽ മില്ലും ഗസസാറ് എന്നും അർത്ഥമാകുന്നു ;

(6) " തദ്ദേശ അധികാരം " എന്നതിനു മതിരാശി കോർപ്പറേഷനെന്നൊ, 1920 ലെ മതിരാശി ഡിസ്ട്രിക്ട് മുനിസിപ്പാലിറ്റി ആക്ട്പ്രകാരം സ്ഥാപിച്ച ഒരു മുനിസിപ്പാൽ സഭയെന്നൊ, 1920 ലെ മതിരാശി തദ്ദേശ സ്വയാഭരണ ആക്ട്പ്രകാരം സ്ഥാപിച്ച ഒരു തദ്ദേശ സ്വയാഭരണമെന്നൊ അർത്ഥമാകുന്നു ;

1920 ലെ മതിരാശി നമ്പർ 4 പ്രകാരം ഭേദഗതി ചെയ്തു.

1920 ലെ മതിരാശി നമ്പർ 5 പ്രകാരം ഭേദഗതി ചെയ്തു.

(7) " പ്രവേശനത്തിനുള്ള പണം അടവു " എന്നതിൽ ഒരു വിനോദ സ്ഥലത്തിൻെറ ഒരു ഭാഗത്തു കടന്നിരിപ്പിടത്തിലൊ ഒരു നികുതിയൊ കൂടാതെ നികുതി നിരക്കൊ അടക്കേണ്ടതായ സംഖ്യ പ്രവേശനത്തിനായി അടക്കേണ്ടതാവശ്യമായ അതിൻെറ മറൊരു ഭാഗത്തെക്കു പിന്നിട്ടു കടത്തിവിടുകിട്ടുന്ന ഒരാൾ അടക്കുന്ന വല്ല പണവും, ഒരു വിനോദസ്ഥലത്തു ഇരിപ്പിടങ്ങൾക്കൊ മറ്റു ഇടത്തിനൊവേണ്ടി അടക്കുന്ന വല്ല പണവും ഉൾപ്പെടുന്നതാണു' ;

(8) വല്ല വിനോദത്തിന്റെയും സംഗതിയിൽ "ഉടമസ്ഥൻ" എന്നതിൽ അതിന്റെ മരണാന്തരനിയന്ത്രണത്തിലായ വല്ല തുകയും ഉൾപ്പെടുന്നതാണെന്നു;

(9) "സംഘം" എന്നതിൽ ഒരു കമ്പനിയോ സ്ഥാപനമോ ക്ലബ്ബോ തുടർച്ചയുടെ എല്ലാ രൂപത്തിലെങ്കിലുമുള്ള മറ്റു യോഗമോ ഉൾപ്പെടും.

3. (1) [രാം തുടക്ക്] എല്ലാ തദ്ദേശ അധികാരത്തിന്റെയും പ്രദേശത്തു നടപ്പിലിരിക്കുന്നവയോ തുടർന്നധികാരം, വല്ല വിനോദത്തിനും പ്രവേശനത്തിനുള്ള എല്ലാപ്പണമടവുകളിന്മേലും നൂറുകാ പത്തിൽ കുറയാതെയും നൂറുതികഷത്തിൽ കവിയാതെയുമുള്ള ഒരു നിരക്കിൽ ഇതിനു ശേഷം വിനോദനികുതി എന്നു പറയുന്ന ഒരു നികുതി ചുമത്തണം.]

(2) പ്രവേശനത്തിനു [നാല] ണയിൽ കുടുതലായി പണമടവില്ലാത്ത സംഗതിയിൽ വിനോദനികുതി ചുമത്തുവാൻ പാടുള്ളതല്ല.

(3) വല്ല നാടകശാലക്കൊ സിനിമക്കൊ (ചലനചിത്രപ്രദർശനം) പ്രദർശനത്തിനൊ സർക്കസ്സിനൊ തദ്ദേശ ഗവർമ്മെന്റു മറ്റു ഉപയോഗപ്പെട്ട് സംബന്ധിച്ചിരിക്കുവുന്ന മറ്റു വല്ലതരം കളികൾക്കൊ പ്രവേശനത്തിനുള്ള പണമടവുകളുടെ സംഗതിയിൽ വിനോദനികുതിയുടെ നിരക്കു താഴെ പറയുന്ന തോതിൽ കവിഞ്ഞുകൂടാത്തതല്ല :—

നികുതിയുടെ തുക.

(i) രണ്ടണയിൽ കുടുതൽ എന്നാൽ നൂറണയിൽ കവിയാതിരിക്കുന്ന സംഗതിയിൽ, ... ഒരണ.

(ii) നൂറണയിൽ കുടുതലായി എന്നാൽ പത്തുരൂപയിൽ കവിയാതിരിക്കുന്ന സംഗതിയിൽ, ... പത്തണ,

(iii) പത്തുരൂപയിൽ കുടുതലായി എന്നാൽ അമ്പതുരൂപയിൽ കവിയാതിരിക്കുന്ന സംഗതിയിൽ, ... രണ്ടണ,

(iv) അമ്പതുരൂപയിൽ കുടുതലായി എന്നാൽ രണ്ടുരൂപയിൽ കവിയാതിരിക്കുന്ന സന്ദർഭത്തിൽ, ... നാലണ,

(v) രണ്ടുരൂപയിൽ കുടുതലായി എന്നാൽ മൂന്നുരൂപയിൽ കവിയാതിരിക്കുന്ന സന്ദർഭത്തിൽ, ... എട്ടണ,

(vi) മൂന്നുരൂപയിൽ കുടുതലായി എന്നാൽ നാലുരൂപയിൽ കവിയാതിരിക്കുന്ന സന്ദർഭത്തിൽ, ... പന്ത്രണ്ടണ.

(vii) നമ്പരുപ്പിക എട്ടണയും കുടയും എന്നുള്ള തുടർപ്പിക എട്ടണയിൽ കവിയുമെങ്കിലും എന്നതിനു പകരം	കരുപ്പിക.
(viii) തുടരുപ്പിക എട്ടണയും കുടയും എന്നുള്ള തൊഴുപ്പിക എട്ടണയിൽ കവിയുമെങ്കിലും എന്നതിനു പകരം	കരുപ്പിക എട്ടണ.
(ix) തൊഴുപ്പിക എണ്ണയും കുടയും എന്നുള്ള പുള്ളുപ്പിക എന്നതിൽ കവിയുമെങ്കിലും എന്നതിനു പകരം	തൊഴുപ്പിക.
(x) പുള്ളുപ്പികയെ കുടയെ സംബന്ധിച്ചാൽ—തുടർന്നുള്ള പുള്ളുപ്പികയുടെ പുള്ളുപ്പികയുടെ കുടയുടെ പുള്ളുപ്പികയുടെ കുടയുടെ	നായ്പുപ്പിക.

(4) [വല്ല ഡിനോമിനേഷന്റെയും ഉടമസ്ഥന്റെ അപേക്ഷ പ്രകാരവും, ഒരു അധ്യക്ഷനിന്നുണ്ടാക്കുന്ന പൊതുവായ ചട്ടങ്ങൾക്കു സമ്മതിച്ചും, തദ്ദേശ അധികാരം ഒരു പൊതുമായ സംഖ്യ വാങ്ങി ആ ഡിനോമിനേഷന്റെ കാര്യത്തിലടക്കമുള്ള നികുതി മുഴുവൻ തീർക്കുന്നതാണു].*

(5) [ഒരു തദ്ദേശ അധികാരത്തിന്റെ അതിരുകൾക്കുള്ളിലും എന്നാൽ ഒരു ആരൂഢ നടപ്പിലുള്ള മറ്റൊരു തദ്ദേശ അധികാരത്തിന്റെ പ്രദേശത്തിനപ്പുറം മൂന്നു നാഴികയ്ക്കുള്ളിലും ഡിനോമിനേഷൻ സ്ഥാപിച്ചിരിക്കുന്ന സംഗതിയിൽ, നടവിൽ പറഞ്ഞ അധികാരത്തിന്റെ അഭിപ്രായമായിട്ടുണ്ടെങ്കിൽ, ഡസ്തിൽ കാണുന്ന ഒരു ഭാഗം ആ അധികാരത്തിന്റെ പ്രദേശത്തിനിന്നു സിദ്ധിക്കുന്നതൊന്നു ബോദ്ധ്യമായാൽ ആ ഭാഗം, ഡിനോമിനേഷൻ നടത്തിപോരുന്നതിനും ഒരു അധികാരം വസൂലാക്കാമെന്നും, അതിൽനിന്നു കിട്ടുന്ന സംഖ്യ അവരുത്തിൽ, പൊതുവായോ പ്രത്യേകമായോ ഉള്ള കല്പനപ്രകാരമൊ ഒരു കാര്യാർത്ഥമുണ്ടാക്കുന്ന ചട്ടങ്ങളനുസരിച്ചോ തദ്ദേശ ഗവൺമെന്റു നിർണ്ണയിക്കുന്ന വിധപ്രകാരം പകുത്തോമെന്നും തദ്ദേശ ഗവൺമെന്റു കല്പിക്കാം:]

[എന്നാൽ ഡിനോമിനേഷൻ കിടക്കുന്ന പ്രദേശത്തു മുഴുവൻ പ്രാബല്യമായിരിക്കുമ്പോൾ ആ പ്രദേശത്തെ അധികാരത്തിനു നികുതി പിരിക്കുവാൻ കല്പിച്ചുകൂടുന്നതല്ല.]

4. (1) ഡിനോമിനേഷൻ നിലനിൽക്കപ്പെട്ടിരിക്കുന്ന പക്ഷം ഓരോ മുള്ള ഡിനോമിനേഷനിലും താഴെ കാണുന്ന പ്രകാരമുള്ളവരുടെ പേരും മേൽവിലാസവും ഉൾപ്പെടുത്തിയുള്ള ഒരു രജിസ്റ്റർ സൂക്ഷിക്കുവാൻ തദ്ദേശ ഗവൺമെന്റു ബാധ്യസ്ഥരാകുന്നു:—

(a) തദ്ദേശ ഗവൺമെന്റു വക ഭൂമി അടിച്ചൊ (ഭൂമി ഉപയോഗപ്പെടുത്താതെയുള്ള) നട്ടുറ്റു വെട്ടിച്ചൊ ആയും ടിക്കെറ്റു നല്കുന്ന ക്രമമായ ചീസ് കാണിക്കുന്നതായും ഉള്ള ഒരു ടിക്കെറ്റോടുകൂടി;

(b) പ്രത്യേക സംഗതികളിൽ,—തദ്ദേശ അധികാരത്തിന്റെ അനുമതിയോടുകൂടി,—പ്രവേശനം നല്കിയിരിക്കുന്ന ആളുകളുടെ സംഖ്യ സഹായിയി കരിക്കുന്ന ഒരു വേലി വഴിയായൊ സഹായിയായി കരിക്കുന്ന ഒരു യന്ത്രത്തിന്റെ സഹായത്തോടുകൂടിയൊ :

എന്നാൽ പ്രവേശനത്തിനുള്ള പണമടവിന്റെ ഒരു നിശ്ചിത ക്രമം അനുകൊടുക്കുന്നതിലേക്ക തദ്ദേശ അധികാരത്തിനു സമ്മതമുള്ള എപ്പോഴും വിനോദത്തിന്റെ ഉദ്യോഗസ്ഥൻ ചെയ്തിരിക്കുകയും വിനോദനികുതി അടക്കുന്നതിലേക്ക തദ്ദേശ അധികാരത്തിനു സമ്മതമുള്ള ഒരു സംഖ്യക്കും അവക്ക സമ്മതമുള്ള വിധത്തിലും ജാമ്യം കൊടുത്തിരിക്കുകയും ചെയ്തിരുന്നാൽ ഇതു ബാധിക്കുന്നില്ല.

(2) മേൽ ക്ലാസ്സത്തിൽ പറഞ്ഞതായാലും, മറ്റു വല്ല സംഗതിയിലും ഒരു വിനോദത്തിന്റെ ഉദ്യോഗസ്ഥനോട് വിനോദനികുതി അടക്കുന്നതിനു ജാമ്യം ആവശ്യപ്പെടുവാൻ ആ തദ്ദേശ അധികാരത്തെ തടസ്സപ്പെടുത്തുന്നതായി കരുതിപ്പോരുന്നതല്ല.

5. (1) പണം മേടിച്ചു പ്രവേശിപ്പിക്കുന്ന ഓരോ ആളുടെ സംഗതിയിലും വിനോദ നികുതി ചുമത്തേണ്ടതും, ഉദ്യോഗസ്ഥൻ ടിക്കെറ്റുള്ളം പ്രവേശനം നല്കുന്ന സംഗതിയിൽ ടിക്കെറിലെ ഉദ്ദേശം അടക്കേണ്ടതും, ഉദ്യോഗസ്ഥൻ ടിക്കെറുപോലുള്ളതൊ മറ്റു വിധത്തിലുള്ള പ്രവേശനത്തിന്റെ സംഗതിയിൽ പ്രവേശനം നല്കിയിരിക്കുന്ന ആളുകളുടെ സംഖ്യയിന്മേൽ കണക്കാക്കി അടക്കേണ്ടതും ആണ്.

(2) വല്ല സംഘത്തിനും കൊടുക്കുന്ന ഒരു വർഷമായൊ മാസമായൊ എടുത്തും ഒരു കാലാന്തര ടിക്കെറിന്നൊ ഇടക്കുയായ വിനോദങ്ങൾക്കുള്ള പ്രവേശനാവകാശത്തിന്നൊ ഒരു പ്രത്യേക കാലത്തുള്ള വല്ല വിനോദത്തിന്നൊ എടുത്തും തൊഴായ ഒരു സംഖ്യ അടച്ച് അങ്ങിനെ വിനോദത്തിനു പ്രവേശിക്കുന്നതിനുള്ള പണം അടക്കുന്ന സംഗതിയിൽ, തൊഴുത്തുകയുടെ സംഖ്യയിന്മേൽ വിനോദ നികുതി അടക്കേണ്ടതാകുന്നു. എന്നാൽ തൊഴായ ഒരു സംഖ്യ അടക്കുന്നതിലൊ ഒരു ടിക്കെറിനു വല്ല പണവും അടക്കുന്നതിലൊ ഒരു വിനോദത്തിനുള്ള പ്രവേശനത്തിനു പുറമെ മറ്റു അവകാശങ്ങൾക്കും അധികാരങ്ങൾക്കും ഉദ്യോഗങ്ങൾക്കും വേണ്ടിയുള്ള പണമടവും അടക്കേണ്ടതുണ്ടെന്നൊ, വല്ല കാലത്തും നികുതി ബാധകമായിട്ടില്ലാത്തിരുന്ന ഒരു വിനോദത്തിലേക്കു പ്രവേശനത്തിനുള്ള പണമടവു രീതിൽ അടക്കേണ്ടതുണ്ടെന്നൊ തദ്ദേശ

അധികാരത്തിനുമീതിരായുള്ള സംഗതിയിൽ വിനോദ നികുതി അടയ്ക്കേണ്ടതായ വിനോദങ്ങൾക്കുള്ള പ്രവേശനാധികാരത്തിനു മാത്രം ചേരുന്നതാണെന്നു തള്ളേ അധികാരത്തിനു മീതാണെന്ന സംഘ്യയിന്മേൽ നികുതി ചുമത്തേണ്ടതാകുന്നു.

6. വല്ല വിനോദസ്ഥലത്തും പണം വാങ്ങി വല്ല ആൾക്കും പ്രവേശനം നല്കുകയും 4-ാം വകുപ്പിലെ നിബന്ധനകളനുസരിച്ചു നടക്കാതിരിക്കയും ചെയ്യുന്നപക്ഷം, ആ ആൾക്കു പ്രവേശനം നല്കിയിരിക്കുന്ന വിനോദത്തിന്റെ ഉടമസ്ഥനും, ഒരു മജിസ്ട്രേട്ടിന്റെ മുമ്പാകെ കേറ്റം സ്ഥാപനമായാൽ ആവക നാശം കേറ്റത്തിന്റെയും സംഗതിയിൽ [ഇരുന്നൂറ്റിറുപ്പ കയിൽ കവിയാത്ത ഒരു പിഴശിക്ഷ കൊടുക്കേണ്ടതായുള്ളതും അതിനു പുറമെ അടുക്കെണ്ടിയിരുന്ന വല്ല നികുതിയും അടപ്പാൻ അയാൾ ബാദ്ധ്യസ്ഥനായുള്ളതും ആകുന്നു.

7. (1) [(a) ഉപവനം വിദ്യാഭ്യാസ സംബന്ധമായിരുന്നതൊ, അല്ലെങ്കിൽ—

(b) ലാഭം കിട്ടുന്നതിനായി നടത്തുന്നതൊ സ്ഥാപിച്ചിരിക്കുന്നതൊ അല്ലാത്തതായ ഒരു സംഘം എതാനും വിദ്യാഭ്യാസ സംബന്ധമായൊ മറ്റു സംബന്ധമായൊ ഉള്ള ആവശ്യങ്ങൾക്കു വേണ്ടിട്ടുള്ളതൊ, അല്ലെങ്കിൽ

(c) പൊതുജനാരോഗ്യമൊ കൃഷിത്തൊഴിലൊ ഒരു സാധന നിർമ്മാണ വ്യവസായമൊ അഭിവൃദ്ധിപ്പെടുത്തുന്നതിനായി മാത്രം സ്ഥാപിച്ചിരിക്കുന്നതും ലാഭത്തിനുവേണ്ടി നടത്താത്തതും ആയ ഒരു സംഘത്താൽ ഏർപ്പാടുചെയ്തിരിക്കുന്നതും, പൊതുജനാരോഗ്യമൊ കൃഷിത്തൊഴിലൊ സംബന്ധിച്ചുള്ള കാര്യങ്ങൾക്കു സമ്മതമായി ഉണ്ടാകുന്നതായ സാധനങ്ങളൊ ഏതു വ്യവസായത്തിന്റെ അഭിവൃദ്ധിക്കു വേണ്ടി സംഘം സ്ഥാപിച്ചിരിക്കുന്നവൊ അതിലെ ഉല്പന്നങ്ങളൊ ഒരം ഉല്പന്നമുണ്ടാക്കുന്നതിനുപയോഗിക്കുന്ന സാധനങ്ങളൊ യന്ത്രങ്ങളൊ സാമഗ്രികളൊ കൃഷിസംബന്ധമായുള്ളൊ മാത്രം പ്രദർശിപ്പിക്കുന്നതൊ, അല്ലെങ്കിൽ

(d) അറുവർഷം (ചിലവു കഴിച്ചുള്ളതു) ഉപവനം പതോപകാരാർത്ഥമായൊ മതസംബന്ധമായൊ ധർമ്മാർത്ഥമായൊ ഉള്ള ആവശ്യങ്ങൾക്കു വിട്ടുകൊടുക്കുന്നതൊ,

ആയ വല്ല വിനോദത്തിനുമുള്ള പ്രവേശന അടപ്പുകളിന്മേൽ വിനോദ നികുതി ചുമത്തുന്നതല്ല.

(2) ഒരു വിനോദം (1) എന്ന ഉപവകുപ്പിലെ ഖണ്ഡങ്ങളിൽ പറഞ്ഞ സ്വഭാവത്തിലുള്ളതാണെന്നു എന്തുതന്നെപ്പറഞ്ഞിരുന്നാലും വല്ല തർക്കവും തദ്ദേശ ഗവർന്മെന്റിന്റെ അഭിപ്രായത്തിനനുസരിച്ചുകൊടുക്കേണ്ടതും അവരുടെ തീർപ്പു അവസാനത്തീർപ്പായിരിക്കുന്നതുമാണ്.

(3) വല്ല തരം വിനോദത്തേയും തദ്ദേശ ഗവർന്മെന്റു, പൊതുവായ കല്പനയാൽ വിനോദ നികുതി അടക്കേണ്ട ബാദ്ധ്യതയിൽ നിന്നു ഒഴിവാക്കാം. സംബന്ധപ്പെട്ട തദ്ദേശ അധികാരത്തോടു ആലോചിച്ചു നികുതിക്കുള്ള ബാദ്ധ്യതയിൽനിന്നു വല്ല പ്രത്യേക വിനോദത്തേയും പ്രത്യേക കല്പനയാൽ ഒഴിവാക്കുകയും ചെയ്യാം. തദ്ദേശ ഗവർന്മെന്റിന്റെ അനുമതിക്കായപ്പെട്ട മറ്റു വല്ല സംഗതിയിലും ഒഴിവാക്കുന്നതിനു വല്ല തദ്ദേശ അധികാരത്തിനും അധികാരമുണ്ടായിരിക്കുന്നതാണ്.

8. (1) വിനോദനികുതി വകയായി പെട്ടെല്ലുന്ന വല്ല സംഖ്യയും തദ്ദേശ അധികാരത്തിനടക്കേണ്ട മറ്റൊരിൽ നികുതിയെപോലെതന്നെ തദ്ദേശ അധികാരം വസൂൽചെയ്യാവുന്നതാണ്.

(2) ഒരു ആളെ] അനുപ്രകാരമുണ്ടാകിയ ചട്ടങ്ങളുടെ ഉപനിയമങ്ങളുടെ] പ്രകാരം മുമ്പുള്ള വല്ല പിഴയും, പിഴകൂടാതെ വസൂലാക്കുന്നതിനു 1898 ലെ ക്രിമിനൽ നടവടി നിയമത്തിൽ നിയമിച്ചിരിക്കുന്ന വിധത്തിൽ വസൂലാക്കുകയും [വസൂലായാൽ ആ തദ്ദേശ അധികാരത്തിന്റെ പൊതു ആവശ്യങ്ങൾക്കുപയോഗിക്കുന്നതിനായി സംബന്ധപ്പെട്ട അധികാരത്തിനു കൊടുക്കുകയും] വേണം. 1939ലെ 5.

9. (1) സംബന്ധപ്പെട്ട തദ്ദേശ അധികാരം ഒരു ആവശ്യത്തിലേക്കു അധികാരപ്പെടുത്തിയിരിക്കുന്ന വല്ല ഉദ്യോഗസ്ഥനും, വിനോദം നടന്നുകൊണ്ടിരിക്കുമ്പോൾ വല്ല വിനോദസ്ഥലത്തും, ഒരു വിനോദസ്ഥലമായി സാധാരണ ഉപയോഗിക്കുന്ന വല്ല സ്ഥലത്തും, ഒരു ആളുടെയോ ആളുപ്രകാരമുണ്ടാകിയ വല്ല ചട്ടങ്ങളിലെയോ നിബന്ധനകൾ അനുസരിച്ചു നടക്കുന്നുണ്ടോ എന്നു നോക്കുന്നതിനുവേണ്ടി, ന്യായമായ വല്ല സമയത്തും കടന്നുചെല്ലാവുന്നതാണ്.

(2) അങ്ങിനെ അധികാരപ്പെടുത്തിയ വല്ല ഉദ്യോഗസ്ഥന്റെയും പ്രവേശനം വല്ല ആളും വിലക്കുകയോ തടുക്കുകയോ ചെയ്യുന്നതായാൽ അയാൾ, തല്ക്കാലം നടപ്പിലുള്ള വല്ല നിയമപ്രകാരവും തന്റെ മേൽ വരാവുന്ന മറ്റു വല്ല ശിക്ഷക്കും പുറമെ, ഒരു മജിസ്ട്രേ

ട്ടിന്റെ മുമ്പാകെ അയാളുടെമേൽ കേറാം സ്ഥാപനമായാൽ, ഇത് നൂറുരൂപികയിൽ കവിയാത്ത ഒരു പിഴശിക്ഷക്കു പാത്രമായിരുന്നതാകുന്നു.

(3) ഒരു വകുപ്പുപ്രകാരം അധികാരപ്പെടുത്തിയ എതൊരു 1858 ലെ 22 ഉദ്യോഗസ്ഥനും ഇന്ത്യൻ ശിക്ഷാനിയമത്തിലെ 21-ാം വകുപ്പിന്റെ അർത്ഥപ്രകാരം ഒരു സർക്കാരുദ്യോഗസ്ഥനായിരുന്നതാകുന്നു കണക്കാക്കേണ്ടതും വേണം.

10. ഒരു ആജ്ഞാപ്രകാരം തദ്ദേശ ഗവണ്മെന്റിനെ സാദ്ധീകരിച്ചിരിക്കുന്ന അധികാരങ്ങളിൽ ഒന്നോ അധികമോ അധികാരം നടത്തുന്നതിനു മുൻപ് പരസ്യപ്പെടുത്തുന്നതും അതിനുശേഷം ആ അധികാരം പിൻവലിക്കുന്നതും ആകുന്നു.

11. (1) ഒരു ആജ്ഞയിലൂടെ എല്ലാ ആവശ്യങ്ങളിലോ ചില്ല ആവശ്യങ്ങളിലോ നടത്തുന്നതിനു വേണ്ടി തദ്ദേശ ഗവണ്മെന്റിനു ആജ്ഞിനു യോഗ്യമെന്നു തോന്നിയിട്ടുള്ളതായ ചട്ടങ്ങളുണ്ടാക്കാം.

(2) പ്രത്യേകിച്ചും മുമ്പറഞ്ഞ അധികാരത്തിന്റെ സാമാന്യത്തിനു ഭംഗം വരുത്താതെയും—

(a) ഭൂമികളിലൂടെ ഭൂമി വെട്ടിച്ചെടുത്തോ ഭൂമി അടിച്ചുതാഴ്ത്തിയോ ടിക്കറ്റുകളുടെ ഉണ്ടാക്കിക്കൊടുക്കുകയും ഉപയോഗിക്കുകയും ചെയ്യുന്നതിനെയും, ഭൂമി വെട്ടിക്കുന്നതിനെയോ ഭൂമി അടിക്കുന്നതിനെയോ അയച്ചുകിട്ടുന്ന ടിക്കറ്റുകൾക്കു ഭൂമിയൊട്ടിക്കുകയോ ഭൂമി അടിക്കുകയോ ചെയ്യുന്നതിനെയോ ഇതിനും, ഉപയോഗിച്ചുകഴിഞ്ഞതായ ഭൂമികൾ റദ്ദാക്കിക്കുന്നതിനും,

(b) സന്നിധികം ആളുകളുടെ പ്രയോജനത്തിനുവേണ്ടി കരുതുന്ന ടിക്കറ്റുകൾ ഉപയോഗിക്കുന്നതിനെ സംബന്ധിച്ചും അതിനെയുള്ളുവയിലുള്ള നിരതി കണക്കാക്കുന്നതിനും, ഡിനോമിനേഷനുകളിലുള്ളതിന്റെ ഒരു ഭാഗത്തുനിന്നു മറ്റൊരു ഭാഗത്തേക്കു മാറാം ചെയ്യുമ്പോഴും ഇരിപ്പിടങ്ങൾക്കും മറ്റു ഇടങ്ങൾക്കും പണം അടക്കുമ്പോഴും നിരതി അടക്കുന്നതിനും,

(c) വേലിയോ യന്ത്രപ്പണിയോ ഉപയോഗിക്കുന്നതു വിചാരം ചെയ്യുന്നതിനും (ഇതിൽ ഒരേ വേലിയോ യന്ത്രപ്പണിയോ വെവ്വേറായ സന്നിധികം പണ്ടേടുകൾക്കു ഉപയോഗിക്കുന്നതു

തടസ്സമുണ്ടാകുന്നതും ഉപദ്രവമുണ്ടാകുന്നതും വേലികളോ യന്ത്രപ്പണികളോ മുതലായ പ്രവേശനം സംബന്ധിച്ചു ക്രമമായ നിബന്ധനകളുണ്ടാക്കുന്നതിനും,

(d) പ്രവേശനങ്ങൾ പരിശോധിക്കുന്നതിനും, 3-ാം വകുപ്പു (1) എന്ന ഉപവകുപ്പിലെ നിബന്ധനകൾ സംബന്ധിപ്പിച്ചുള്ള റിട്ടേൺ കണക്കുകൾ തയ്യാറാക്കുന്നതിനും 4-ാം വകുപ്രകാരം തദ്ദേശ അധികാരത്തിന്റെ അനുമതിയുള്ള ഏർപ്പാടുകൾ ചെയ്യിരിക്കുന്നതോ ആയ വിനോദങ്ങളുടെ ഉദ്യോഗസ്ഥന്മാർ കണക്കുബുക്കുകളും റിട്ടേൺ കണക്കുകൾ തയ്യാറാക്കുകയും ചെയ്യുന്നതിനും,

(e) കേടുവന്നതോ ജീർണ്ണമായതോ ആയ മുദ്രകൾ മാറിക്കൊടുക്കുന്നതിനും,

(f) ഈ ആക്ടപ്രകാരമുപയോഗിക്കുന്ന എല്ലാ മുദ്രകളുടെയും കണക്കുകൾ വെക്കുന്നതിനും,

(g) വിനോദനികുതി അടക്കുന്നതിൽനിന്നു ഒഴിവാക്കുന്നതിനുള്ള അപേക്ഷകൾ ബോധിപ്പിക്കുന്നതിനും അവയുടെ സംഗതിയിൽ തീർപ്പുചെയ്യുന്നതിനും,

(h) തദ്ദേശ അധികാരങ്ങളുടെ ഇടയിൽ നികുതി പങ്കിടുന്നതിനും,

അവർ ചട്ടങ്ങളുണ്ടാക്കാം.

(3) വല്ല ചട്ടവുമുണ്ടാക്കുമ്പോൾ അതിന്റെ ലംഘനത്തിനു നൂറുരൂപികയോളം വരാവുന്ന ശിക്ഷ കല്പിക്കേണ്ടതാണെന്നു തദ്ദേശ ഗവണ്മെന്റു നിശ്ചയിക്കാം.

12. (1) (a) വിനോദം നടത്തുന്ന സമയവും സ്ഥലവും അതിന്റെ മേൽവിചാരവും ക്രമപ്പെടുത്തുന്നതിനും,

(b) ഒരു ആക്ടപ്രകാരം നികുതി പിരിക്കുന്ന സമയവും വിധവും ക്രമപ്പെടുത്തുന്നതിനും,

പൊതുവായി ഒരു ആക്ടിലെ ആവശ്യങ്ങൾ നടത്തുന്നതിനും വേണ്ടി,

വല്ല തദ്ദേശ അധികാരവും ഒരു ആക്ടിനോടോ അതുപ്രകാരം ഉണ്ടാക്കിയ ചട്ടങ്ങളോടോ യോജിപ്പുകേടില്ലാത്തതായ ഉപനിയമങ്ങളുണ്ടാക്കുവാനുദ്ദേശമുണ്ട്.

(2) ഒരു ഉപനിയമമുണ്ടാക്കുമ്പോൾ അതിന്റെ ലംഘനത്തിനു അമ്പതുരൂപികയോളം വരാവുന്ന ഒരു പിഴശിക്ഷയും തുടർന്നു

കൊണ്ടിരിക്കുന്ന ഒരു ലംഘനത്തിന്റെ സംഗതിയിൽ ഒരു ദിവസത്തെ ലംഘനത്തിനു കോടതിയാപനമായശേഷം ലംഘനം തുടർന്നുകൊണ്ടിരിക്കുന്ന ഓരോ ദിവസത്തിനും പതിനഞ്ചുറുപ്പികയോളം വരാവുന്ന ഒരു പിഴശിക്ഷയും കൂടിക്കേണ്ടതാണെന്നു തദ്ദേശ അധികാരം നിയമിക്കാവുന്നതാണു.

(3) തദ്ദേശ ഗവർണ്മെന്റു അവർക്കു തരമതി നല്കി ഒരുവയെ സ്ഥിരപ്പെടുത്തിയശേഷം ഗസറ്റിൽ പ്രസിദ്ധപ്പെടുത്തിക്കഴിഞ്ഞാൽ തുടർന്നു എല്ലാ ഉപനിയമങ്ങൾക്കും പ്രാബല്യമുണ്ടാകുന്നതാണു".

വി. ടി. കൃഷ്ണമാചാരിയർ,
ഗവർണ്മെന്റു സെക്രട്ടറി,
ലാ (നിയമനിർമ്മാണ) വിഭാഗത്തിലെ.

(A true translation)

P. V. KURUVILA,
Malayalam Translator to Government.

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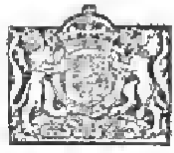

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Part II—Proceedings of the Madras Legislature

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SUPPLEMENT:

Report of the Select Committee on the Madras Local Authorities Entertainments Tax Bill, with the Bill as amended by the Committee—Tamil, Telugu, Kanarese and Malayalam

Bill to be introduced in the Council of the Governor of Fort St. George for the purpose of making Laws and Regulations.

Under rule 18 of the Madras Legislative Council Rules, the following Bill, together with the Statement of Objects and Reasons and Notes on Clauses, is published for general information :—

BILL No. 1 OF 1926.

A Bill to amend the Madras District Municipalities Act, 1920.

Preamble. WHEREAS it is expedient further to amend the Madras District Municipalities Act, 1920, and whereas the previous sanction of the Governor-General has been obtained under section 80-A of the Government of India Act, to the passing of this Act; It is hereby enacted as follows :—

1. This Act may be called the Madras District Municipalities (Amendment) Act, 1926.

2. (1) In the Madras District Municipalities Act, 1920 (hereinafter referred to as 'the said Act'), for the words

'Governor in Council' wherever they occur the words 'Local Government' shall be substituted.

(2) The sections and schedule of the said Act specified in the schedule attached to this Act are hereby amended to the extent and in the manner mentioned in the third and fourth columns thereof.

3. For sub-section (2) of section 1 of the said Act the following shall be substituted:—

"It extends to the whole of the Madras Presidency except the City of Madras."

4. For sub-section (8) of section 3 of the said Act the following shall be substituted:—

"(8) 'Company' means a company as defined in the Indian Companies Act, 1913, or formed in pursuance of an Act of Parliament or of Royal Charter or Letters Patent, or of an Act of the Legislature of a British Possession, and includes any firm or association carrying on business in British India whether incorporated or not and whether its principal place of business is situated in British India or not, which the Local Government may, by general or special order, declare to be a company for the purposes of this Act.

Provided that it shall not include any society registered or deemed to be registered under the Co-operative Societies Act, 1912."

5. For sub-section (5) of section 4 of the said Act the following shall be substituted:—

"(5) If any local area in which the Madras Local Boards Act, 1920, is in force is constituted as or included in a municipality, the Local Government may pass such orders as they may deem fit as to the transfer to the council of such municipality of the assets, property or institutions of any local board in the local area or as to the disposal otherwise of such assets, property or institutions and as to the discharge of the liabilities, if any, of such local board relating to such property or institutions."

6 In section 8 of the said Act the following amendments shall be made:—

(a) To sub-section (2) the following proviso shall be added—

"Provided that the Local Government may for sufficient cause direct or permit the holding of any ordinary election after the end of September."

(*b*) After sub-section (2) the following sub-section shall be inserted, existing sub-sections (3) and (4) being renumbered (4) and (5) respectively :—

"(3) A councillor elected at an ordinary election held after the occurrence of a vacancy shall enter upon office forthwith but shall hold office only so long as he would have been entitled to hold office if he had been elected before the occurrence of the vacancy."

7. In section 9 of the said Act the following amendments shall be made :—

(*a*) For sub-sections (1) and (2) the following shall be substituted :—

"(1) If no councillor is elected at an election held under the previous section a fresh election shall be held on such day as the chairman may fix.

"(2) If no councillor is elected at such fresh election the Local Government may appoint a qualified person to fill the vacancy."

(*b*) In sub-section (3) for the words 'appointed, elected or deemed to have been re-elected' the words 'elected or appointed' shall be substituted.

8. For section 10 of the said Act the following shall be substituted :—

"10 Every councillor appointed under sub-section (3) of section 7 shall, save as otherwise expressly provided, hold office for a term of three years which shall, save as otherwise expressly stated in the notification itself, commence from the date of the *Fort St. George Gazette* wherein his appointment is notified."

9. In section 12 of the said Act the following amendments shall be made :—

(*a*) For sub-section (3) the following shall be substituted—

"(3) A council shall elect one of its members other than the chairman to be vice-chairman."

(*b*) For sub-section (4) the following shall be substituted :—

"(4) A chairman appointed by the Local Government shall hold office for one year from the date specified in the order of his appointment."

(*c*) For sub-section (5) the following shall be substituted :—

"(5) An elected chairman or vice-chairman shall cease to hold office on the expiry of his term of office as

municipal councillor or on his otherwise ceasing to be a councillor or in the case of a chairman on the issue of a notification under sub-section (1) and in the case of a vice-chairman on his election or appointment as chairman."

(*d*) For sub-section (7) the following shall be substituted :—

"(7) If the office of elected chairman is vacant and there is either a vacancy in the office of vice-chairman or the vice-chairman is absent from jurisdiction or is incapacitated the officer in charge of the revenue division in which the municipality is situated shall, after giving reasonable notice to the councillors, convene a meeting for the election of the chairman and until a new chairman is so elected and assumes office such revenue divisional officer shall, notwithstanding anything contained in this Act or in the rules or notifications issued thereunder, be ex-officio member and chairman of the council."

(*e*) After sub-section (8) the following 'explanation' shall be inserted :—

"*Explanation*.—A new chairman or vice-chairman shall be deemed to have assumed office within the meaning of this section on the date of publication of the notification of his election or appointment under section 27."

10. In section 18 of the said Act the following amendments shall be made :—

(*a*) In sub-section (2)—

(i) In the first sentence, after the words 'temporary absence' the words 'from jurisdiction' shall be inserted and the words 'if any' shall be omitted.

(ii) For the words 'If there is no vice-chairman' in the second sentence the words 'If the vice-chairman is absent from jurisdiction or is incapacitated' shall be substituted.

(iii) The following shall be inserted as proviso (*a*), the existing provisos (*a*) and (*b*) being re-lettered (*b*) and (*c*) respectively :—

"(*a*) where the temporary absence from jurisdiction of a chairman is within the Presidency of Madras and is on business connected with the municipality or on such other business of a public character as the Local Government may by notification approve the chairman's functions shall not devolve on the vice-chairman."

(*b*) In sub-section (4) for the words "powers, duties or functions," the words "powers or duties" shall be substituted.

(*c*) After sub-section (4) the following shall be inserted :—

"(5) If the chairman has made no delegation of his powers or duties to any councillor under sub-section (2), the chairman's functions shall, during the temporary absence from jurisdiction or incapacity of both the chairman and vice-chairman, devolve on the revenue divisional officer who shall be deemed, during the said period, to be ex-officio member and chairman of the council."

11. In sub-section (2) of section 20 of the said Act, after the word 'resolutions' the word 'and' shall be inserted.

12. For section 23 of the said Act the following shall be substituted : —

"23. A council may constitute committees for the purpose of exercising such powers, performing such duties or discharging such functions as it may delegate; or may appoint individual councillors or committees to inquire into and report or advise on matters which it may refer to them."

13. In section 24 of the said Act the following amendments shall be made :—

(*a*) In the second sentence, between the words 'shall not' and 'exceed' the words 'except with the sanction of the Local Government' shall be inserted ;

(*b*) in the third sentence, for the word 'sex' the word 'residence' shall be substituted.

14. In section 25 of the said Act the following amendments shall be made :—

(*a*) The word 'supplementary' before the word 'regulations' shall be omitted.

(*b*) For clause (*c*) the following shall be substituted :—

"(*c*) The preservation of order and the conduct of proceedings at meetings and the powers which the chairman may exercise for the purpose of enforcing his decisions on points of order."

(*c*) For clause (*e*) the following shall be substituted :—

"(*e*) the constitution of committees other than reporting and advisory committees, and the determination of all matters relating to the procedure of such committees."

(*d*) For clause (*f*) the following shall be substituted, the existing clauses (*f*) and (*g*) being re-lettered (*g*) and (*h*) respectively :—

"(*f*) the delegation of powers or duties

(i) to the chairman, a councillor, a municipal servant or an officer of Government ; or

(ii) to a committee constituted under clause (*e*) or to its chairman."

15. For section 26 of the said Act the following shall be substituted :—

"26. (1) A council may, and if so required by the Local Government shall, join with one, or more than one, other local authority in constituting a joint committee for any purpose in which they are jointly interested or any matter for which they are jointly responsible.

"(2) A joint committee may include persons who are not members of the local authorities concerned but who may in their opinion possess special qualifications for serving on such committee provided that the number of such persons shall not, except with the sanction of the Local Government, exceed one-third of the total number of members of the joint committee.

"(3) The constitution of a joint committee shall be by means of regulations which shall not, except in the case provided by the last sub-section, have effect unless assented to by each of the local authorities concerned.

"(4) The regulations may prescribe—

(*a*) the total number of members of the joint committee ;

(*b*) the number who shall be members of the local authorities concerned and the number who may be outsiders ;

(*c*) the persons who shall be members of the joint committee or the manner in which they shall be appointed or elected ;

(*d*) the person who shall be chairman of the joint committee or the manner in which he shall be elected or appointed ;

(*e*) the term of office of members and chairman ;

(*f*) the powers, being powers exercisable by one or more of the authorities concerned, which may be exercised by the joint committee ; and

(*g*) the procedure of such committees.

"(5) Regulations made under sub-section (3) may be varied or revoked provided all the local authorities concerned assent to such variation or revocation.

"(6) If any difference of opinion arises between local authorities under any of the foregoing provisions of the section, it shall be referred to the Local Government whose decision shall be final.

"(7) If the Local Government take action under sub-section (1) they may issue such directions as they think necessary or desirable in respect of all or any of the matters referred to in sub-section (4)."

16. In section 28 of the said Act the following amendments shall be made :—

(*a*) For sub-section (1), the following shall be substituted :—

(1) 'Every meeting of the council shall be presided over by the chairman ; in his absence, by the vice-chairman : in the absence of both the chairman and vice-chairman, by a councillor chosen by the meeting to preside for the occasion.'

(*b*) In sub-section (3) after the words 'for that meeting' the words 'and during the period that he presides over it' shall be inserted.

17. Section 29 of the said Act shall be omitted.

18. At the end of section 31 of the said Act the following shall be inserted :—

"Such resignation shall take effect in the case of a councillor from the date on which it is received by the chairman and in the case of a chairman from the date on which it is placed before the council."

19. In section 32 of the said Act after the words 'disqualified for' the words 'holding or continuing in' shall be inserted.

20. In sub section (*2*) of section 34 of the said Act the following amendments shall be made :—

(i) In clause (*a*), for the words 'municipal council', the words 'council or chairman' shall be substituted.

(ii) In clauses (*b*) and (*c*), after the word 'council,' the words 'or chairman' shall be inserted.

(iii) In clause (*d*), after the word 'council', the words 'or chairman' shall be inserted, for the words 'be

may', the words 'they or he may' shall be substituted, and after the word 'its' the words 'or his' shall be inserted.

21. For section 40 of the said Act the following shall be substituted :—

40 (1) The Local Government may, by notification, remove any chairman—

(*a*) if he is, in the opinion of the Local Government, incapable of attending to his functions as chairman ; or

(*b*) if, in the opinion of the Local Government, he wilfully omits or refuses to carry out or disobeys the provisions of the Act or any rules, by-laws, regulations or lawful orders issued thereunder or abuses the powers vested in him ; or

(*c*) if his removal is recommended by a resolution of the council passed at a special meeting called for the purpose and supported by the votes of not less than three-fourths of the sanctioned strength of the council.

(2) The Local Government shall, when they propose to take action under sub-section (1), give the chairman concerned an opportunity of explanation and shall record the reasons for any action taken.

22. In section 41 of the said Act the following amendments shall be made :—

(i) In sub-section (1)—

(*a*) for the words 'dissolved and re-constituted immediately' the words 'dissolved and re-constituted on such dates as the Local Government may fix in that behalf' shall be substituted ; and

(*b*) provisos (*a*) and (*b*) shall be re-lettered as (*b*) and (*c*) respectively and the following shall be inserted as proviso (*a*), namely,—

"(*a*) the Local Government may, in their discretion, from time to time, extend the time fixed by them under the sub-section for the re-constitution of a council which has been dissolved ".

(ii) For sub-section (2), the following shall be substituted :—

"(2) On the date fixed for the dissolution of the council under sub-section (1), all its members as well as its chairman and vice-chairmen, shall vacate their offices

as such and fresh appointments shall be made and fresh elections held in accordance with the notification issued under sub-section (2) of section 7 and the provisions of sub-sections (1) and (3) of section 12. The newly appointed and elected councillors shall enter upon their offices on the date fixed for the reconstitution of the council."

(iii) After sub-section (2) the following sub-section shall be inserted :—

"(2-a) Notwithstanding anything contained in sections 7 and 12, the Local Government may, for the period between dissolution and reconstitution of a council, appoint any persons to be councillors and appoint one of such persons to be the chairman. The term of office of the councillors and the chairman so appointed shall expire on the date fixed for the reconstitution of the council."

23. In section 43 of the said Act the following amendments shall be made :—

(*a*) At the end of sub-section (1) the words 'and determine the number of members to be returned by each ward' shall be inserted.

(*b*) In sub-section (2) for the words 'may direct that the municipal council be dissolved and reconstituted' the following shall be substituted :—

'may direct that the municipal council be dissolved and reconstituted on such dates as the Local Government may fix in this behalf and thereupon the provisions of sub-sections (1), (2) and (2-a) of section 41 shall apply, so far as may be, to such dissolution and reconstitution.'

(*c*) After sub-section (2) the following sub-section shall be inserted :—

"(3) When the number of members to be returned by a ward is altered or when a new ward is formed, the council shall determine the ward which each elected member then on the council shall be deemed to represent and the ward or wards in which elections shall be held to fill up the vacancies in the council."

24. For sub-section (*c*) of section 45 of the said Act the following shall be substituted :—

"(*c*) the taxes due by him under the Act up to the close of such preceding year have been paid".

25. In section 46 of the said Act the following amendments shall be made:—

(*a*) In sub-section (1) for the words 'has paid in such preceding year' the words 'has been assessed for such preceding year to' shall be substituted and the explanation shall be omitted.

(*b*) In sub-section (2) for the words 'has paid' the words 'has been assessed to' shall be substituted.

26. In section 47 of the said Act the words 'and no person shall be qualified to vote for the period fixed in an order passed by a court under section 60 and still in force' shall be omitted.

27. In section 48 of the said Act the following amendments shall be made:—

(*a*) In sub-section (1), the letter and brackets '(*a*)' at the beginning and the semi-colon and the word 'and' at the end of clause (*a*) and the whole of clause (*b*) shall be omitted.

(*b*) In sub-section (2) for the words 'village officer' the words 'village headman' shall be substituted.

(*c*) After sub-section (2) the following sub-section shall be inserted:—

"(3) If any question arises whether any person is or is not a salaried officer of Government, the decision thereon of the Local Government shall be final.

28. In section 49 of the said Act the following amendments shall be made:—

(*a*) In sub-section (2)—

(i) Existing clauses (i) to (vi) shall be lettered (*a*) to (*f*) and the whole of the existing proviso shall be inserted between clauses (*c*) and (*d*) as thus lettered.

(ii) In clause (*d*) as thus lettered, the words 'or an honorary magistrate for the municipal town' shall be omitted.

(iii) In clause (*e*) as thus lettered between the word 'effect' and the semi-colon succeeding it, the following shall be inserted:—

"or has already been elected or appointed a councillor whose term of office has not yet commenced."

(*b*) Sub-section (4) shall be omitted.

29. In section 50 of the said Act, the following amendments shall be made:—

(i) In sub-section (1), clause (*g*) shall be omitted.

(ii) In sub-section (3),

(*a*) for the words and letter 'or clause (*a*)' the words and figure 'of sub-section (1)' shall be substituted;

(*b*) the words 'or order' shall be omitted;

(*c*) the following shall be added at the end:—

"And any person elected or appointed to fill the vacancy in the interim shall on such restoration vacate the office."

(iii) For sub-section (4) the following shall be substituted:—

"Where a person ceases to be a councillor under clause (i) of sub-section (1) the chairman shall report the fact to the council at its next meeting and also intimate the same in writing to such person. If such person applies for restoration within fifteen days of the receipt by him of such intimation, the council may at the meeting next after the receipt of such application restore him to his office of councillor:

"Provided that a councillor shall not be so restored more than twice during the period of his office."

30. Sections 52, 53, 54, 55, 57, 58 and 59 of the said Act shall be omitted.

31. For section 60 of the said Act the following shall be substituted:—

"60. Every person convicted of an offence punishable under section 58 of this Act or under Chapter IX-A of the Indian Penal Code shall be disqualified from voting or from being elected in any election to which this Act applies or from holding the office of municipal councillor or chairman for a period of five years from the date of his conviction:

"Provided that the Local Government may exempt any such person from such disqualification."

32. In sub-sections (1) and (2) of section 63 of the said Act for the figure '500' the figure '1,000' shall be substituted.

33. For section 70 of the said Act the following shall be substituted:—

"70. (1) The sanction of the council shall be obtained for all proposals for fixing or altering the number,

designations and grades of municipal officers and servants and the salaries, fees and allowances payable to them.

"(2) Such proposals shall be taken into consideration by the council only at the instance of the chairman and the council may sanction them with or without modifications."

34. In section 71 of the said Act the following amendments shall be made :—

(*a*) In sub-section (1), for the words 'included in the schedule' the words 'sanctioned by the council' shall be substituted.

(*b*) In sub-section (2), for the word 'include' the word 'sanction' shall be substituted and the words 'in the schedule' shall be omitted.

(*c*) For sub-section (3) the following shall be substituted :—

"(3) No such officer shall engage in any other profession, trade or business without the sanction of the council."

35. After section 72 of the said Act, the following section shall be added :—

"72-A. (1) Every municipal council which, during three consecutive years, has realized an income of one hundred thousand rupees from ordinary receipts, shall when so required by the Local Government employ a revenue officer.

"(2) The revenue officer shall be appointed by the Local Government and shall be paid out of the municipal fund such salary and allowances as the Local Government may, in consultation with the municipal council, fix. If a person already in the service of the Government is appointed revenue officer, the municipal council shall contribute to his leave allowances, pension and provident fund to the extent required by the regulations applicable to the department of the general administration to which such person belongs.

"(3) No revenue officer shall engage in any other profession, trade or business without the sanction of the Local Government.

"(4) Leave may be granted to the revenue officer by the Local Government. When leave is so granted to a revenue officer, the Local Government shall appoint some person to officiate in his place.

"(5) The Local Government may fine, reduce, suspend, remove or dismiss a revenue officer. The chairman may, pending the orders of the Local Government, suspend a revenue officer, but he shall forthwith report to the Local Government the reasons for his action

"(6) The revenue officer shall in respect of the staff employed in, and the work connected with, the assessment and collection of municipal revenue, exercise such powers and perform such duties of the chairman under this Act as may be prescribed; and, during the period that a revenue officer is actually doing duty, the chairman shall cease to exercise the powers or perform the duties so prescribed."

36. In section 73 of the said Act for the words 'the officers appointed by the council under section 72' the words 'the officers appointed under sections 72 and 72-A' shall be substituted and the words 'the establishment schedule and' shall be omitted.

37. In section 74 of the said Act the following amendments shall be made :—

(*a*) After the figure '72' the figure and letter '72-A' shall be inserted.

(*b*) In clause (*c*), the word 'and' before the words 'acting allowances' shall be omitted and at the end the words 'and travelling allowances' shall be inserted.

(*c*) In proviso (i) the word 'and' before the words 'leave allowances' shall be omitted and before the word 'gratuity' the words 'travelling allowances' shall be inserted.

38. In section 75 of the said Act for the words 'or municipal engineer', the words 'a municipal engineer or revenue officer' shall be substituted.

39. At the end of section 78 of the said Act the words 'except a revenue officer' shall be added.

40 In the first proviso to sub-section (3) of section 78 of the said Act for the words 'carrying into effect' the word 'passing' shall be substituted and the following additional proviso shall be inserted :—

"Provided also that where a resolution under this section has taken effect for a particular year no proposals for altering the rates or date fixed in such resolution so far as that year is concerned shall, without the sanction

of or a direction from the Local Government, be taken into consideration by the council."

41. In clause (*b*) of section 79 of the said Act the following amendments shall be made:—

(*a*) The words 'entering or' shall be omitted.

(*b*) Before the words 'by railway', the words 'or its neighbourhood' shall be inserted.

(*c*) The following proviso shall be added:—

"Provided that no portion of the proceeds of such a tax shall, except with the sanction of the Local Government, be expended for purposes other than making arrangements for the health and comfort of the pilgrims or the improvement or development of the place of pilgrimage."

42. In section 80 of the said Act after the words 'the rate at which' the words 'and the date from which' shall be inserted and the words 'from a day to be specified in the notification' shall be omitted.

43. In section 81 of the said Act the following amendments shall be made:—

(*a*) In sub-section (1)—

(i) The words 'at a consolidated rate' shall be omitted.

(ii) The word 'which' where it occurs for the first time shall be omitted.

(iii) Before the words 'shall comprise' the word 'and' shall be inserted.

(iv) After clause (*b*) the following shall be added as a new clause, existing clause (*c*) being re-lettered (*d*):—

"(*c*) a scavenging tax to provide for expenses connected with the removal of rubbish, filth or the carcasses of animals from private premises."

(*b*) In sub-section (2)—

(i) At the commencement the words 'Save as otherwise provided in this Act' shall be inserted.

(ii) For the words 'lands and buildings' the words 'lands or buildings or both' shall be substituted.

(*c*) After sub-section (2) the following shall be inserted:—

"(3) The municipal council may, in the case of lands which are not used solely for agricultural purposes

and are not occupied by or appurtenant to buildings, levy those taxes at such percentages of the capital value of such lands as it may fix.

Provided that such percentages shall not exceed the maxima, if any, fixed by the Local Government and that the capital value of such lands shall be determined in such manner as may be prescribed."

44. In section 82 of the said Act the following amendments shall be made:—

(*a*) In sub-section (2) after the word 'deduction' the words 'in the case of buildings only' shall be inserted.

(*b*) In the proviso—

(i) In clause (*a*) for the words 'if the gross annual rent of buildings of a class not ordinarily let' the words 'in the case of railway and Government buildings and of buildings whose gross annual rent' shall be substituted and the words 'valued with the buildings as part of the same premises, and' at the end shall be omitted.

(ii) In clause (*b*) after the word 'machinery' the words 'and furniture' shall be inserted.

45. In section 83 of the said Act the following amendments shall be made:—

(*a*) Existing section shall be numbered as sub-section (1) and in this sub-section the following amendments shall be made:—

(i) In clause (*a*) for the words 'buildings used for educational purposes and libraries and play-grounds which are open to the public and from which no income is derived' the words 'buildings used for educational purposes, libraries and play-grounds which are open to the public and ancient monuments protected under the Ancient Monuments Preservation Act, 1904' shall be substituted.

(ii) For clause (*e*) the following shall be substituted:—

'burial and burning grounds included in the book kept at the municipal office under section 281.'

(*b*) After sub-section (1) the following shall be inserted:—

"(2) The water and drainage tax shall not be levied on any land exclusively used for agricultural purposes and not deriving any benefit from the water or drainage works on account of which the tax is imposed.

"(3) The Local Government may by notification exempt any particular part of a municipality from the payment of the whole or a portion of the water and drainage tax or of the lighting tax on the ground that such area is not deriving full benefit from the water-supply and drainage or from the lighting system.

"(4) The municipal council may exempt any building or land from the whole or any portion of the scavenging tax if it is satisfied that the owner or occupier has made efficient arrangements for the daily removal therefrom of rubbish, filth and the carcasses of animals.

"(5) The municipal council may by a general resolution exempt any building or land from the property tax—

(i) if the annual value of the same does not exceed a sum specified in the said resolution, such sum not being greater than eighteen rupees; and

(ii) the proprietor does not own any other building or land assessed to the property tax and is not liable to companies', profession or income tax."

46. For section 84 of the said Act the following shall be substituted:—

"84. (1) The rate of any class of property tax on lands when levied on their annual value may be different from the rate of the same class of property tax on buildings but such rate shall be uniform throughout the municipal area on all buildings or on all lands liable to be taxed on their annual value, as the case may be:

Provided that the aggregate property tax leviable in the case of lighthouses, piers, wharves and jetties shall not exceed four per cent of their annual value.

(2) The rate of any class of property tax shall be uniform throughout the municipal area on all lands liable to be taxed on their capital value."

47. For section 86 of the said Act the following shall be substituted—

"86. The property tax shall, save as otherwise expressly provided in Schedule IV, be paid by the owner of the assessed premises within thirty days after the commencement of each half-year."

48. In sub-section (1) of section 87 of the said Act after the words 'any building' the words 'other than one not ordinarily let' shall be inserted, for the words 'a

moiety of the tax' the words 'a moiety of such portion of the tax as relates to the building only' shall be substituted, the words 'due for such half-year' shall be omitted and the words 'in the half-year' shall be inserted at the end.

49. For sections 89 and 90 of the said Act, the following shall be substituted :—

"89. (1) If any building is constructed or reconstructed, the owner shall give notice thereof to the chairman within fifteen days from the date of completion or occupation of the building whichever is earlier.

(2) If the date of completion or occupation of a building whichever is earlier falls within the last two months of a half-year, the owner shall, subject to notice being given under sub-section (1), be entitled to a remission of the whole of the tax or enhanced tax, as the case may be, payable in respect of the building only for that half-year.

(3) If such date falls within the first four months of a half-year, the owner shall, subject to notice being given under sub-section (1), be entitled to a remission of so much not exceeding a half of the tax or enhanced tax, as the case may be, payable in respect of the building only, for that half-year, as is proportionate to the number of days in that half-year preceding such date.

"90. (1) If any building is demolished or destroyed, the owner shall, until notice thereof is given to the chairman, be liable for payment of the property tax which would have been leviable had the building not been demolished or destroyed.

(2) If the building is demolished or destroyed and notice thereof is given to the chairman within the first two months of a half-year, the owner shall be entitled to a remission of the whole of the tax payable in respect of the building only for that half-year.

(3) If the building is demolished or destroyed and notice thereof is given to the chairman within the last four months of a half-year, the owner shall be entitled to a remission of so much not exceeding a half of the tax payable in respect of the building only, for that half-year, as is proportionate to the number of days in that half-year preceding the demolition or destruction as the case may be."

50. In sub-section (1) of section 91 of the said Act between the word 'land' and the semi-colon succeeding it the words 'and with such other information as the chairman may require' shall be inserted.

51. For section 92 of the said Act the following shall be substituted :—

"92. If a chairman publishes a notification under section 80 that a companies' tax shall be levied, every company which, after the day specified in such notification, transacts or has transacted business in the municipality for sixty days in the aggregate in any half-year shall pay for such half-year a tax on the income derived in or from the municipality by such company in accordance with the provisions of Schedule IV.

Explanation —Where the agent happens to be a company, such agent shall not be liable separately for the companies' tax on the same income as that of the principal company."

52. For section 93 of the said Act the following shall be substituted :—

"93. (1) If the chairman publishes a notification under section 80 that a profession tax shall be levied, every person who, after the date specified in the said notification, in any half-year—

(a) exercises or has exercised a profession, art, or calling or transacts or has transacted business or holds or has held any appointment public or private,

(i) within the municipality for not less than sixty days in the aggregate, or

(ii) without the municipality but who resides in the municipality for not less than sixty days in the aggregate, or

(b) resides in the municipality for not less than sixty days in the aggregate and is in receipt of any pension or income from investments,

shall pay a half-yearly tax in accordance with the provisions of Schedule IV.

"(2) A person shall be chargeable under the class appropriate to his aggregate income from all the sources specified in sub-section (1).

"(3) No person who shall prove that he has paid the sum due on account of the profession tax levied under this Act, or under the Madras City Municipal Act, 1919, or

under the Madras Local Boards Act, 1920, or any tax of the nature of a profession tax imposed under the Indian Cantonments Act, 1924, for the same half-year to any other municipal council or local board or cantonment authority in the Madras Presidency shall be liable, by reason merely of change of appointment or residence or place of business, to pay to any municipal council, local board or cantonment authority more than the difference between such sum and the amount to which he is otherwise liable for the profession tax for the half-year under this Act, or any of the aforesaid Acts.

"(4) Where a Municipal Council levies a profession tax but no companies' tax, all companies shall be liable for the profession tax ; where the municipal council levies both the companies' tax and the profession tax, companies which are not liable for the companies' tax shall, subject to the provisions of this section, be liable for the profession tax and companies which are liable for companies' tax shall not be liable for profession tax.

"(5) Nothing contained in this section shall be deemed to render a person who resides within the local limits of one local authority and exercises or has exercised his profession, art or calling or transacts or has transacted business within the limits of another local authority liable to profession tax for more than the higher of the amounts of the tax leviable by either of the local authorities. In such a case the Local Government shall apportion the tax between the local authorities in such manner as they deem fit. The decision of the Local Government shall be final."

53. For section 95 of the said Act the following shall be substituted :—

"95. If in any half-year a tax due in respect of any company which is liable for the companies' tax or in respect of any person who is liable for the profession tax is not paid, the chairman shall cause a notice to be served on such company or person to pay it within fifteen days from the date of such service."

54. In sub-section (1) of section 93 of the said Act the word 'by' before the word 'half-yearly', and the word 'instalments' after the same word and the words 'or let out for hire' after the word 'kept' shall be omitted.

55. In sub-section (1) of section 99 of the said Act, the words 'or let out for hire' after the word 'kept' shall be omitted.

56. After sub-section (2) of section 102 of the said Act, the following sub-section shall be inserted :—

"(3) On the expiry of the period of one week referred to in sub-section (2) the chairman shall cause a notice to be served on such person requiring him to pay within fifteen days of the date of such service the sum for which, in the opinion of the chairman, such person is liable on account of the tax on carriages and animals."

57. In sub-section (1) of section 105 of the said Act the word 'by' before the word 'half-yearly' and the word 'instalments' after the sums word shall be omitted.

58. After section 106 of the said Act the following section shall be added :—

"106-A. Where the Madras Hackney Carriage Act, 1911, is in force in any area of a municipality, the person appointed to perform the functions of the Commissioner under the said Act in respect of such area shall, before registering any hackney carriage under the said Act, satisfy himself that the municipal council has received payment of the tax, if any, due under section 98 or section 105, as the case may be, on account of the last preceding half-year and the current half-year."

59. To the proviso to section 110 of the said Act the following shall be added :—

"(*f*) Carrying in uniform a member of the Auxiliary Force, India, or the Indian Territorial Force during times when he is on duty or is proceeding to or returning from duty."

60. In sub-section (1) of section 111 of the said Act the following proviso shall be added :—

"Provided that—

(*a*) No toll bars or toll-stations shall be constructed on the boundary between contiguous municipalities, and

(*b*) the Local Government may either generally or in any particular case issue such orders as they may deem fit for regulating the number and location of toll bars and toll-stations, and determining in the case of neighbouring local authorities which local authorities shall be in charge of particular toll-stations and how much of the revenue

realized by one local authority from a toll-station or toll-stations in its charge shall be paid to another neighbouring local authority."

61. For section 116 of the said Act the following shall be substituted :—

"116. (1) Where occasions for pilgrimage occur at intervals of years or only once or twice in a single year, a tax on persons leaving a municipality or its neighbourhood by railway shall be levied in respect of each occasion only for a specified period. Where occasions for pilgrimage are more frequent or a place of pilgrimage is one of perennial resort, the tax may be levied throughout the year.

"(2) The occasion and the period of levy of the tax shall, with the previous approval of the Local Government and in consultation with the railway administrations concerned, be determined by the municipal council.

"(3) If the chairman publishes a notification under section 80 that the tax referred to in clause (*b*) of section 79 shall be levied, such tax shall be collected from the date and during the period specified in such notification as a surcharge on the tickets of all passengers travelling by railway from any one of the railway stations in or near the municipality and named in the notification to any other railway station more than a specified distance from the place of pilgrimage.

"(4) The rates at which the tax shall be levied on each class of tickets shall be determined by the municipal council but shall not exceed the rates in the following table :—

(1)	Tax					
	For limited periods. (2)			Throughout the year. (3)		
	Rs.	A.	P.	Rs.	A	P.
For first-class tickets.	0	8	0	0	4	0
For second-class tickets.	0	4	0	0	2	0
For intermediate class tickets.	0	3	0	0	1	6
For third-class tickets.	0	2	0	0	1	0

"Provided that the rates leviable on season tickets, if any, shall be determined by the municipal council in consultation with the railway administration concerned but

shall not for a period of one month or any less period exceed six times the rates given in column (2) of the above table.

"(5) The Local Government may make rules not inconsistent with this Act regulating (i) the collection of the tax, (ii) the payment thereof to the council concerned, (iii) the deduction of any expenses incurred by railway administrations in the collection thereof and (iv) the decision of disputes (a) between councils and other local authorities and (b) with the previous sanction of the Governor-General in Council between councils and railway administrations, in matters connected with the levy, collection or apportionment of the tax."

62. For section 118 of the said Act the following shall be substituted :—

'118. Subject to such control as may be prescribed the municipal council may write off any tax, toll, fee or other sum whatsoever due to it, whether under a contract or otherwise, together with any sums payable in connexion therewith, if in its opinion, such tax, toll, fee or other sum is irrecoverable'.

63. In the first sentence of section 120 of the said Act for the words 'in the month of February' the words 'before the end of December' and for the words 'the end of February' the words 'such date as may be fixed by them in that behalf' shall be substituted.

64. Sections 154 and 155 as also sub-section (1) and the figure and brackets "(2)" at the beginning of, and the proviso to, sub-section (2) of section 153 of the said Act shall be omitted.

65. For section 156 of the said Act the following shall be substituted :—

"156. Where a mosque, temple, mutt or other place of religious worship or instruction is situated within the limits of a municipality or in its neighbourhood and attracts either throughout the year or on particular occasions a large number of persons the special arrangements whether permanent or temporary necessary for public health, safety or convenience shall be made by the municipal council concerned, and the council may require the trustee or other person having control over such mosque, temple, mutt or other place of religious worship or instruction to

make such recurring or non-recurring contribution to the funds of the municipal council as the Local Government may determine."

66. The following shall be inserted as sub-section (2) of section 162 of the said Act, the existing section being numbered as sub-section (1):—

"(2) The council may entrust to any other local authority with the consent of such authority the maintenance of any public street or portion thereof, the cost of maintenance being provided by the council."

67. For sub-sections (2) and (3) of section 183 of the said Act the following shall be substituted:—

"(2) The chairman may grant a licence, subject to such conditions and restrictions as he may think fit, for the temporary erection of pandals and other structures in a public street vested in the council or in any other public place the control of which is vested in the council.

"(3) The council shall have power to lease roadsides and street margins vested in it for occupation on such terms and conditions and for such period as the council may fix.

"(4) But no licence under sub-section (1) nor any lease under sub-section (3) shall be granted if the projection, construction or occupation is likely to be injurious to health or cause public inconvenience or otherwise materially interfere with the use of the road as such.

"(5) The Local Government may, by notification, restrict and place under such control as they may think fit, the exercise by municipal councils in general or by any municipal council in particular, of the powers under sub-sections (1) and (3).

"(6) On the expiry of any period for which a licence has been granted under this section, the chairman may, without notice, cause any projection or construction put up under sub-section (1) or sub-section (2) to be removed, and the cost of so doing shall be recoverable in the manner provided in section 344 from the person to whom the licence was granted."

68. To section 199 of the said Act the following explanation shall be added:—

"*Explanation.*—'Building' in this section shall include a wall or fence of whatever height bounding or butting on any public street."

69 Section 248 of the said Act shall be omitted

70. For the proviso to sub-section (1) of section 249 of the said Act the following shall be substituted :—

"Provided that

(a) no such notification shall have effect until sixty days from the date of publication, and

(b) no such notification shall have effect in any area outside the municipal limits except with the sanction of the Local Government."

71. In sub-section (5) of section 250 of the said Act for the word and figure 'section 197' the words and figures 'sections 197 and 199 or sections 208 and 209 as the case may be' shall be substituted.

72. In section 252 of the said Act after the words 'notice taken' the words 'or omitted to be taken' shall be inserted.

73. In section 255 of the said Act the following amendments shall be made :—

(a) In sub-section (1) the words 'or of any place within three miles of the municipal limits which is used as a slaughter-house for the slaughtering of animals intended for food to be consumed within the municipality' shall be omitted.

(b) After sub-section (1) the following sub-section shall be inserted, existing sub-section (2) being re-numbered as (3) :—

"(2) The municipal council may, with the sanction of the Local Government, require the owner of any place which is used as a slaughter-house within three miles of the municipality for the slaughtering of animals intended for food to be consumed within the municipality, to take out a licence within thirty days of receipt of a notice in that behalf and thereafter in the first month of every year."

74. After section 258 of the said Act, the following section shall be inserted :—

"258-A. Any place where persons assemble for the sale or purchase of articles of food or clothing, of live-stock or poultry, of cotton, groundnut or other industrial crops or of any other raw or manufactured products may be declared by the municipal council with the approval of the Local Government to be a market."

75. In section 259 of the said Act before the word 'constructed' the word 'acquired' shall be inserted.

76. For sub-section (2) of section 260 of the said Act the following shall be substituted :—

"(2) The council may in any public market levy any one or more of the following fees at such rates and may place the collection of such fees under the management of such persons as may appear to it proper or may farm out such fees on such terms and subject to such conditions as it may deem fit :—

"(*a*) fees for the use of or for the right to expose goods for sale in such markets;

"(*b*) fees for the use of shops, stalls, pens or stands in such markets,

"(*c*) fees on vehicles or pack-animals bringing, or on persons carrying, goods for sale in such markets;

"(*d*) fees on animals brought for sale into or sold in such markets; and

"(*e*) licence fees on brokers, commission agents, weighmen and measurers practising their calling in such markets."

77. For section 262 of the said Act the following shall be substituted :—

"262. (1) No person shall open a new private market or continue to keep open a private market unless he obtains from the council a licence to do so.

"(2) Application for such licence shall be made by the owner of the place in respect of which the licence is sought, not less than six weeks before such place is opened as a market or before the commencement of the year for which the licence is required, as the case may be.

"(3) The council shall, as regards private markets lawfully established and may, at its discretion, as regards new private markets, grant the licence applied for, subject to such regulations as to supervision and inspection and to such conditions as to sanitation, drainage, water-supply, width of paths and ways, weights and measures to be used and fees to be charged in such market as the council may think proper; or the council may refuse to grant any such licence for any new private market. The council may, however, at any time, for breach of the conditions thereof, suspend or cancel any licence which has been granted under this section. The council may also modify the conditions of the licence to take effect from a specified date.

"(4) When a licence is granted, refused, suspended, cancelled or modified under this section, the council shall cause a notice of such grant, refusal, suspension, cancellation or modification in English and a vernacular language of the district to be posted in some conspicuous place at or near the entrance to the place in respect of which the licence was sought.

"(5) Every licence granted under this section shall expire at the end of the year."

78. After section 262 of the said Act the following section shall be added:—

"262-A. When a licence granted under section 262 permits the levy of fees of the nature specified in sub-section (2) of section 260, a fee not exceeding fifteen percentum of the gross income from the market in the preceding year shall be charged by the municipal council for such licence."

79. At the end of section 267 of the said Act the words 'or which is held or kept open contrary to the provisions of this Act' shall be added.

80. After section 267 of the said Act the following section shall be added:—

"267-A. (1) A municipal council may acquire the rights of any person to hold a private market in any place and to levy fees therein. The acquisition shall be made under the Land Acquisition Act, 1894, and such rights shall be deemed to be land for the purposes of that Act.

"(2) On payment by the municipal council of the compensation awarded under the said Act in respect of such property and any other charges incurred in acquiring it, the rights of such person to hold a private market and to levy fees therein shall vest in the municipal council."

81. In sub-section (1) of section 269 of the said Act, the following additional proviso shall be inserted:—

"Provided further that no licence shall be required for any place included in a public market as defined in section 167 of the Madras Local Boards Act, 1920."

82. In section 270 of the said Act after the word 'articles' the words 'or animals' shall be inserted.

83. After section 270 of the said Act the following sections shall be added :—

Cart-stands.

"270-A. (1) The municipal council may construct or provide public landing places, halting places and cart-stands and may levy fees for the use of the same.

"(2) A statement in English and a vernacular language of the district of the fees fixed by the council for the use of such place shall be put up in a conspicuous part of every such place.

"*Explanation.*—A cart-stand shall, for the purposes of this Act, include a stand for carriages and animals.

"270-B. Where a municipal council has provided a public landing place, halting place or cart-stand, the chairman may prohibit the use for the same purpose by any person within such distance thereof, as may be determined by the municipal council, of any public place or the sides of any public road.

"270-C. (1) No person shall open a new private cart-stand or continue to keep open a private cart-stand, unless he obtains from the council a licence to do so.

"(2) Application for such licence shall be made by the owner of the place in respect of which the licence is sought not less than six weeks before such place is opened as a cart-stand or before the commencement of the year for which the licence is required as the case may be.

"(3) The council shall, as regards private cart-stands lawfully established and may, at its discretion, as regards new private cart-stands, grant the licence applied for subject to such regulations as to supervision and inspection and to such conditions as to conservancy as the council may think proper; or the council may refuse to grant any such licence for any new private cart-stand. The council may however at any time for breach of the conditions thereof suspend or cancel any licence which has been granted under this section. The council may also modify the conditions of the licence to take effect from a specified date.

"(4) When a licence is granted, refused, suspended or modified under this section the council shall cause a notice of such grant, refusal, suspension, cancellation or modification, in English and a vernacular language of the district to be posted in some conspicuous place at or near the entrance to the place in respect of which the licence was sought.

"(5) The council may also levy for every licence granted under this section a fee not exceeding rupees three hundred per annum.

"(6) Every licence granted under this section shall expire at the end of the year."

84. In sub-section (2) of section 286 of the said Act for the word 'such' the words 'information of births and deaths shall be given and their' shall be substituted.

85. In sub-section (1) of section 300 of the said Act for the words 'to the extent' the words 'in respect of such persons and to such extent as may be' shall be substituted.

86. In sub-section (2) of section 303 of the said Act the following amendments shall be made :—

(*a*) In clause (*b*) before the word 'councillors' the words 'chairman, vice-chairman or' shall be inserted.

(*b*) Clause (*c*) shall be omitted.

(*c*) In clause (*e*) for the words 'establishment and maintenance' the word 'working' shall be substituted.

(*d*) In clause (*h*) the words 'or the Sanitary Board' shall be omitted.

(*e*) The following shall be substituted for clause (*n*):—

"(*n*) For regulating the sharing between local authorities in the Presidency of Madras of the proceeds of a tax on companies, of a profession tax, of a tax on vehicles and animals and of tolls."

(*f*) After clause (*p*) the following clauses shall be added :—

"(*q*) as to the transfer of allotments entered in the sanctioned budget of a municipal council from one head to another, and

"(*r*) as to the powers of auditors, inspecting and superintending officers and officers authorized to hold inquiries to summon and examine witnesses to compel the production of documents and all other matters connected with audit, inspection and superintendence."

87. In section 304 of the said Act the following amendments shall be made :—

(*a*) In sub-section (1) for the words and figures 'Schedule II, Schedule V, Schedule VI or Part II of Schedule IV' the words and figures 'any of the schedules to this Act except Schedules I, VII and VIII' shall be substituted.

(*b*) After sub-section (2) the following sub-section shall be inserted :—

"(3) A draft of the rules proposed to be made under this section shall be laid on the table of the Legislative Council and the rules shall not be made unless the Legislative Council by resolution approves the draft either without modification or addition, or with modifications or additions; but upon such approval being given, the rules may be made in the form in which they have been approved, and such rules on being so made shall be notified and shall thereafter be of full force and effect."

88. In section 305 of the said Act for the words and figures 'sections 303 and 304' in the two places where they occur the word and figure 'section 303' shall be substituted.

89. In section 306 of the said Act the following amendments shall be made :—

(*a*) After clause (2) the following shall be added :—

"(2-*a*) for determining the conditions under which lands shall be deemed to be appurtenant to houses."

(*b*) After sub-clause (*b*) of clause (18) the following sub-clause shall be added :—

"(*c*) For licensing and controlling brokers, commission agents, weighmen and measurers practising their calling in markets."

(*c*) After clause (23) the following clause shall be added :—

"(23-*a*) for the training and licensing of dhais and midwives."

90. In sub-section (2) of section 309 of the said Act after the word 'confirmed' the words 'and published' shall be inserted.

91. For sub-section (2) of section 321 of the said Act the following shall be substituted :—

"(2) Save as otherwise expressly provided in or may be prescribed under this Act, for every such licence or permission fees may be charged on such units and at such rates as may be fixed by the municipal council."

92. In section 323 of the said Act after the words 'this Act' the words 'other than one issued by the Local Government' shall be inserted.

93. For sub-section (2) of section 343 of the said Act the following shall be substituted :—

"(2) Any fine, costs, tax or other sum imposed or assessed by a magistrate under this Act or under any rule

or by-law made under it shall be recoverable by such magistrate under the Criminal Procedure Code as if it were a fine and the same shall on recovery be paid to the municipal council to be applied to the purposes of the Act."

94. In section 363 of the said Act after the words and figures 'Chapters II and III' the words and figures 'and the power to determine the amount of contribution under section 156 or to make rules under sections 303 and 304' shall be inserted.

95. After section 368 of the said Act the following section shall be added :—

"369. (1) When a dispute exists between a council and one or more than one cantonment or other local authority in regard to any matters arising under the provisions of this or any other Act and the Local Government are of opinion that the council and the cantonment or local authority or the cantonment or local authorities concerned are unable to settle it amicably among themselves, the Local Government may take cognizance of the dispute, and

"(*a*) decide it themselves, or

"(*b*) refer it for decision to an arbitrator or a board of persons, or

"(*c*) direct the constitution of a joint committee under section 25 for deciding it.

"(2) The decision of the Local Government under clause (*a*), of the arbitrator or board of persons under clause (*b*), or of the joint committee under clause (*c*) shall be final and binding on each of the disputing local authorities."

96. For rules 1—19 of Schedule IV to the said Act the following shall be substituted :—

In these rules 'tax' includes payment due by way of composition for a tax.

Provisions common to taxes in general.

2. (1) The chairman shall prepare and keep assessment books in such form as may be prescribed showing the persons and property liable to taxation under this Act.

(2) The assessment books shall be open at all reasonable times and without charge to inspection by any taxpayer or his authorized agent.

(3) The account books of the council shall be open without charge to inspection by any taxpayer on a day or days in each month to be fixed by the council.

3. The chairman shall, save as otherwise provided in this Act, determine the tax to which each property or person is liable:

Provided that in the case of taxes payable by the chairman the original assessment shall be made by the revenue divisional officer or if the revenue divisional officer is also chairman, by the council.

4. (1) If at any time it appears to the council that any person or property has been inadequately assessed or inadvertently or improperly omitted from the assessment books relating to any tax, it may direct the chairman to amend the books in such manner as it deems just: provided that no such direction shall be given unless the person concerned shall have been afforded a reasonable opportunity to show cause to the council why the assessment books should not be amended as proposed.

(2) Such amendment shall be deemed to have taken effect from the earliest date, either in the current half-year or in the half-year immediately preceding it, on which the circumstances justifying the amendment existed.

5. (1) The chairman shall give to every person making payment of a tax a receipt therefor signed by him, or by some person duly authorized by him in that behalf.

(2) Such receipt shall specify—

(*a*) the date of the grant thereof,

(*b*) the name of the person to whom it is granted,

(*c*) the tax in respect of which payment has been made,

(*d*) the period for which payment has been made, and

(*e*) the amount paid.

Assessment of the property tax.

6. The value of any land or building for purposes of the property tax shall, save in cases where the tax is payable by the chairman, be determined by the chairman.

7. The chairman shall enter the annual or capital value of all lands and buildings determined by him and the tax payable thereon in assessment books to be kept for the purpose at the municipal office. Such books shall record the following particulars, in so far as they can be ascertained, with regard to each assessable item:—

(*a*) the name of the owner;

(*b*) the name of the occupier;

(*c*) the designation, if any, of the item ;

(*d*) the name of the ward and street, if any, in which it is situated, and any survey or other number which it bears ;

(*e*) the annual or capital value, as the case may be ; and

(*f*) the amount of the tax payable.

8. (1) The assessment books shall be completely revised by the chairman once in every five years.

(2) The chairman may amend the assessment books between one general revision and another by inserting therein or removing therefrom any property or by altering the valuation of any property or the amount of tax. Such amendment shall have effect from the half-year in which it is made :

Provided that when the amendment is made in any half-year after the demand notice for that half-year has issued, it shall have effect only from the succeeding half-year.

9. When assessment books have been prepared for the first time and whenever a general revision of such books has been completed, the chairman shall give public notice stating that revision petitions will be considered if they reach the municipal office within a period of thirty days from the date of such notice. The notice shall be affixed to the notice-board of the municipal office and on the same day be published in the municipality by beat of drum.

10. In every case in which, between one general revision and another, the chairman assesses any property for the first time or increases the assessment on any property otherwise than in consequence of a general enhancement of the rate at which the property tax is leviable, the chairman shall intimate by a special notice to the owner or occupier of such property that a petition for revising the assessment will be considered if it reaches the municipal office within thirty days from the date of service of such notice.

11. Any person may, at any time, not being less than thirty days before the end of a half-year, move the chairman by revision petition to reduce the tax to which he is liable for the forthcoming half-year on the ground that the annual value of the property in respect of which the tax is imposed has decreased since the assessment of the property was last made or revised.

12. No petition under rule 9, rule 10 or rule 11 shall be disposed of unless the petitioner has been given a

reasonable opportunity to appear either in person or by authorized agent and to represent his case.

18. Immediately after the disposal of a revision petition the chairman shall inform the petitioner or his authorized agent, either orally or in writing, of the orders passed thereon, shall direct him to pay the amount fixed on revision within fifteen days after the date of receipt of such information, or, if the amount is not yet due, within fifteen days from the date on which it becomes due, and shall, if necessary, cause the assessment books to be corrected.

19. (1) On the establishment of a municipality assessments shall have effect from the date specified in the notification under section 80.

(2) A general revision shall have effect from the first day of the half-year following that in which the notice under rule 9 is published.

(3) Any corrections in the assessment books made by the chairman under rule 13 or rule 27 shall be deemed to have effect from the half-year to which the assessment which was sought to be revised or which was appealed against relates.

Explanation.—The levy of a new class of property tax or an enhancement in the rate at which any class of property tax is leviable is no amendment or revision within the meaning of this rule, and shall have effect from the date fixed for the levy or enhancement.

15. The first payment of tax shall, save as provided in rule 13, be made within thirty days of the date or day specified in rule 14:

Assessment of the Companies tax.

16. (1) The classes into which companies shall for the purposes of assessment to the companies tax be divided and the maximum half-yearly tax leviable on each class shall be as follows:—

Class.		Amount of half-yearly income.			Maximum half-yearly tax.		
		Rs.		Rs.	Rs.	A.	P.
I ..	More than	25,000		...	470	0	0
II ..	,,	20,000	but not more than	25,000	370	0	0
III ..	,,	15,000	,,	20,000	280	0	0
IV ..	,,	12,500	,,	15,000	145	8	0
V ..	,,	10,000	,,	12,500	120	8	0
VI ..	,,	7,500	,,	10,000	96	8	0
VII ..	,,	5,000	,,	7,500	60	8	0
VIII ..	,,	2,500	,,	5,000	30	0	0
IX ..	,,	1,000	,,	2,500	12	0	0

(2) The council shall determine the tax leviable on each class subject to the maximum specified in sub-rule (1).

Provided that the proportion which the tax on any class bears to the minimum income of that class shall in no case be smaller than the proportion which the tax on any lower class bears to the minimum income of such lower class.

(3) The Chairman shall assign to every company liable to taxation the class in the scale appropriate to the half-yearly income which in his opinion such company derives in or from the municipality and provided that a notice under section 45 or a bill under rule 29 has not been served, shall revise such classification if satisfied that any company which he has placed in one class should be placed in a different class.

Assessment of the profession tax

17. (1) The classes into which persons shall, for the purposes of assessment to the profession tax, be divided, and the maximum half-yearly tax leviable on each class shall be as follows :—

Class.	Amount of half-yearly income—				Maximum half yearly tax.
		Rs.		Rs.	Rs. A. P.
I ..	More than	21,000		..	400 0 0
II ..	"	18,000	but not more than	21,000	280 0 0
III ..	"	12,000	"	18,000	140 0 0
IV ..	"	9,000	"	12,000	85 0 0
V ..	"	6,000	"	9,000	55 0 0
VI ..	"	4,000	"	6,000	25 0 0
VII ..	"	3,000	"	4,000	23 0 0
VIII ..	"	1,800	"	3,000	10 0 0
IX ..	"	1,200	"	1,800	6 0 0
X ..	"	600	"	1,200	3 0 0
XI ..	"	300	"	600	1 8 0
XII ..	"	150	"	300	0 8 0

(2) The council shall determine the tax leviable on each class subject to the maximum specified in sub-rule (1) :

Provided that the proportion which the tax on any class bears to the minimum income of that class shall in no case be smaller than the proportion which the tax on any lower class bears to the minimum income of such lower class.

(3) The council may exempt any one or more of the classes in sub rule (1) from liability to profession tax :

Provided that no class shall be exempted from liability when a class lower to it in the scale is liable to tax.

(4) The chairman shall assign to every person liable to taxation the class in the scale appropriate to the half-yearly income which, in his opinion, such person is in receipt of; and, provided that a notice under section 95 or a bill under rule 29 has not been served, shall revise such classification if satisfied that any person whom he has placed in one class should be placed in a different class.

(5) For purposes of the classification under this rule, the net profits of a society registered or deemed to be registered under the Co-operative Societies Act, 1912, ascertained in such manner as may be prescribed, shall be deemed to be its income.

18. A person shall be deemed to have exercised a profession, art, or calling, transacted business or held an appointment in the municipality for the period specified in section 93 if he has an office or place of employment within the municipality and his connexion therewith has lasted for the specified number of days.

19. The chairman may classify all persons liable under rule 17, but not in receipt of a fixed salary or remuneration, on general considerations with reference to the nature and reputed value of their business, the size and rental of residential and business premises, the quantity of articles dealt with, the number of persons employed and the income-tax paid to Government. The chairman shall not call for the accounts of any assessee, but any person may produce his accounts to show that the income derived by him from the exercise of his profession, art, or calling within the municipality falls below the lowest limit of income of the class in which the chairman has placed him.

97. Sub-rule (3) of rule 20 of Schedule IV to the said Act shall be omitted.

98. In the table of tolls in rule 21 of Schedule IV to the said Act the following amendments shall be made:—

(*a*) before the words 'motor vehicle' in the first item the words 'steam or' shall be inserted; and

(*b*) after the second item the following additional item shall be inserted:—

	Rs.	A.
"On every motor lorry ... ,, ...	2	0"

99. Rule 22 of Schedule IV to the said Act shall be omitted.

100. For rule 23 of Schedule IV to the said Act the following shall be substituted :—

"An appeal shall lie to the council in respect of the assessment and imposition of the following taxes and of no others,—

"(*a*) assessments made by the revenue divisional officer under rule 3;

"(*b*) the chairman's proceedings under rule 16 and rule 17;

"(*c*) the chairman's order under rule 13 upon a revision petition; and

"(*d*) the imposition by the chairman of any tax on any carriage, animal or cart, or of the tax on servants."

101. In sub-clause (*i*) of clause (*a*) of rule 26 of Schedule IV to the said Act, the words 'or sending' and the words 'or table' shall be omitted.

102. In rule 27 of Schedule IV to the said Act for the word and figure 'rule 3' the word and figures 'rule 2 (1)' shall be substituted, and between the words 'passed by the council' and the words 'on appeal' the words 'under rule 24 or' shall be inserted.

103. In rule 29 of Schedule IV to the said Act the following amendments shall be made :—

(*a*) In sub-rule (1), the words 'or table' and the words 'or sent' shall be omitted.

(*b*) The following shall be inserted as sub-rule (3),—

"(3) Where a notice or bill referred to in sub-rule (1) was not issued either in the half-year in which the tax became due or in the succeeding half-year, the tax for the half-year first mentioned in this sub-rule shall not be demanded."

104. In sub-rule (1) of rule 30 of Schedule IV to the said Act the words 'or sending' and the word 'table' shall be omitted.

105. In rule 36 of Schedule IV to the said Act the following amendments shall be made :—

(*a*) The number and brackets '(1)' shall be inserted at the beginning.

(*b*) In clause (*b*) the semicolon shall be converted into a full stop and the words 'and he shall also pay the said amount and the costs of the prosecution' shall be omitted.

(c) The following shall be inserted as sub-rule (2) :—

"(2) When imposing a fine under sub-rule (1), the magistrate shall direct that in addition to the fine such person shall pay into court the amount due from him under clauses (a) and (b) of sub-rule (1) together with the costs of the prosecution."

(d) clause (c) shall be omitted.

106. After rule 36 of Schedule IV to the said Act the following rule shall be added :—

"36-A Neither the chairman nor any municipal officer or servant shall directly or indirectly purchase any property at any sale of distrained property held under the foregoing rules."

107. In rule 39 of Schedule IV of the said Act the following amendments shall be made :—

(i) In sub-rule (e) before the words 'of latrines' the words and semicolon 'of shops, stalls and plinths ;' shall be inserted.

(ii) In sub-rule (e) the words 'and the acquisition of land for any of the aforesaid purposes' shall be inserted at the end.

108. In sub-rule (e) of rule 40 of Schedule IV of the said Act for the words 'other industrial concerns' the words 'other agricultural, industrial or trading concerns' shall be substituted.

109. In clause (g) of Schedule V to the said Act, for the word 'making' occurring before the word 'bricks' the word 'burning' shall be substituted.

110. In Schedule VII to the said Act the following amendments shall be made :—

(a) The following items shall be inserted :—

(1)	39 (1) ...	Interested councillor voting or taking part in discussion.	Fifty rupees.
(2)	109 ...	Failure to furnish lists of servants employed.	Fifty rupees.
(3)	168 (1) ...	Failure to obey orders to set back buildings.	Five hundred rupees

(4) 175	...	Failure to provide roads, etc., on building sites prior to disposal.	Two hundred rupees.
(5) 193 (5)	...	Constructing or re-constructing building contrary to declaration issued by council.	Two hundred rupees.
(6) 194 (1)	,,	Failure to obey requisition to round or splay off buildings at corners of streets.	One hundred rupees.
(7) 270-C	...	Opening or keeping open a new private cart-stand without a licence or contrary to licence.	Two hundred rupees.
(8) 279 (1)	...	Opening, etc., without licence a new place for the disposal of the dead.	One hundred rupees.
(9) 325	...	Failure to obey summons.	Fifty rupees.

(*b*) The following item shall be omitted :—

158 (1)	...	Failure to deposit filth in receptacles, etc.	Fifty rupees.

(*c*) In column (1)—

(i) the figure '119' occurring after '113' shall be altered to '127';

(ii) the figure '183' occurring after '178' shall be altered to '180';

(iii) the figure '300' occurring after '299' shall be altered to '301'.

(*d*) In column (2) against section 59, the figure and brackets '(1)' and against section 102 the figure and brackets '(2)' shall be inserted; and against sections 143 and 158, the figure and brackets '(2)' shall be omitted.

(*e*) In column (3) against section 270 after the word 'article' the words 'or animals' shall be inserted.

111. In Schedule VIII to the said Act the following amendments shall be made:—

(*a*) The following items shall be inserted:—

(1) 194 (1) ...	Failure to obey requisition to round or splay off corners of streets	Ten rupees.
(2) 270-C ...	Opening or keeping open a private cart-stand without a licence or contrary to licence.	Twenty rupees.
(3) 279 ...	Using without licence a place for the disposal of the dead.	One hundred rupees
(4) 298	Failure to close place of public entertainment.	One hundred rupees.

(*b*) In column (1) after the figure '148' for the figure '168' the figure '167' shall be substituted.

(*c*) In column (4) for the word 'Do.' against the item relating to section 290, the words 'ten rupees' shall be substituted.

SCHEDULE

Section (1)	Subsection. (2)	For the words. (3)	Substitute the words. (4)
4	(1)	his intention	their intention
	(3)	has considered	have considered
	...	he may	they may
5	(1) Proviso (a)	he issues	they issue
		he proposes	they propose
7	(2) Proviso	he proposes	they propose
11	...	by him	by them
12	(1)	has directed by him	have directed by them
...	Proviso	he proposes	they propose
33	(1)	fixes	fix
35	(1)	his opinion	their opinion
	(2)	he thinks fit	they think fit
39	(1)	he may	they may
	(2)	as he may fix	as they may fix
	(4)	has directed	have directed
41	(1)	his opinion	their opinion
		he may, if he thinks necessary,	they may, if they think necessary,
	Proviso (*a*)	he dissolves or supersedes	they dissolve or supersede
		he proposes	they propose

Section. (1)	Sub-section. (2)	For the words. (3)	Substitute the words (4)
,,	(3) (*b*)	appoints	appoint
		so directs	so direct
		with himself	with themselves
71	(4)	his consent	their consent
123	(3)	he shall name	they shall name
252		he may deem fit	they may deem fit
303	(2)	he may make rules	they may make rules
363		vested in him	vested in them
396	b (i)	so directs	so direct
Schedule IV.	rule 44 (1)	directs	direct
,,	50 (1)	he may direct	they may direct
,,	55 (2)	has incurred	have incurred
,,	61	he thinks fit	they think fit

STATEMENT OF OBJECTS AND REASONS.

The main object of this Bill is to remove the imperfections that the experience of the last five years of the actual working of the Madras District Municipalities Act, 1920, has brought to light.

CONSTITUTION OF MUNICIPAL AUTHORITIES.

The Bill introduces four important changes under this head. It is proposed to allow women to stand for election, to widen the scope and functions of joint committees, to remove the possibility of any interruption in the administration of municipal affairs, and to make possible the removal of a chairman on the recommendation in certain circumstances of the council.

Women have a right to stand for election under the Madras Local Boards Act and it is not less desirable that they should have the same right for municipal areas.

The appointment of a joint committee depends at present on the acceptance of the appointment by each local body concerned. Such acceptance is not always forthcoming and it is thought necessary to give power to the Government to prescribe the formation of such committees. It is desirable also to provide for the regulation of joint committees, particularly in regard to their constitution, procedure and powers.

When the office of chairman falls vacant and there is no vice-chairman, it is for the councillors to summon a meeting to elect a chairman. They may in some cases not choose to do this and even if they summon a meeting a number of days is likely to elapse before the proceedings can be complete and the new chairman elected. Provision is made in the Bill to avoid this interruption of the administration.

A municipal chairman can be removed at present if he refuses to carry out a resolution of the council. It is proposed to

empower a special meeting of the council to recommend his removal and to provide also for his removal in certain cases of incapacity or of wilful omission.

Among minor alterations may be mentioned the amendments to sections 9 and 50 which modify the procedure to be adopted (a) when no councillor is elected and (b) when a councillor vacates his seat for failure to attend the meetings of the council and also the amendment to section 49, which seeks to remove the ban on the election or appointment of honorary magistrates as councillors

ESTABLISHMENT.

Under the existing law the chairman is responsible for the assessment and collection of taxes. Experience in recent years shows that the taxes are often not properly assessed or are not fully collected. The remedy for this state of things is to entrust the work of assessment and collection to an agency which is not dependent on the votes of the electorate. Provision is accordingly made for the employment of a revenue officer in the larger municipalities, i.e., those with an income of a lakh of rupees from ordinary receipts He will be appointed by Government and will exercise such powers of the chairman in regard to assessment and collection as the Government may specify.

TAXATION.

The provisions relating to the property tax, the companies tax and the pilgrim tax have been materially altered and provision has been made for levying a scavenging tax.

The Bill permits of different rates of tax being imposed on buildings and on lands and discretion has been given to councils to adopt an alternative method of taxing non-agricultural lands which are not appurtenant to houses with reference to their capital value The method of taxing buildings or lands on the basis of the extent occupied by them has been abolished and lands will hereafter be assessed either on their annual value or on their capital value

Several anomalies which now exist in the taxation of companies on their paid-up capital are proposed to be removed. They will in future be taxed on their income in the municipality. Firms declared by Government to be companies will be liable to the tax. Improvements in the languages of the sections relating to companies and profession taxes have been effected and the scales of tax in schedule IV have been revised. The language of the sections relating to the tax on carriages and animals has been improved and brought into line with that of the City Municipal Act The collection of pilgrim tax on both incoming and outgoing passengers involves its levy at a large number of stations all over India and affects the accounts of several railway administrations. This is a needless complication. It is proposed to tax pilgrims only once, viz., when they leave the place of pilgrimage and at the railway station or stations in the immediate neighbourhood of the pilgrim centre. The maximum rates of

pilgrim tax have been doubled and a rate for the intermediate class has been introduced.

The realization of the present scavenging fee, although it is payable in advance, is often a matter of difficulty and conferences of local bodies have asked for the conversion of this fee into a tax.

TOLLS.

The worst conflicts between contiguous municipalities and between municipalities and district boards in respect of the location of tollgates and the sharing of toll revenues are responsible for the amendment proposed in section 111. Toll-gates on the common boundary between two contiguous municipalities have been prohibited and power is reserved to the Government to intervene in the interests of the public for the purpose of regulating the number and location of gates and the sharing of the revenue by neighbouring local authorities.

REMUNERATIVE ENTERPRISES.

A new section has been added empowering municipal councils to declare a place to be a market with the approval of the Local Government. The provisions relating to markets and cart-stands have been redrafted on similar lines. The conflict of jurisdiction between municipal councils and local boards in regard to the area within three miles of the municipal limits in the matter of licensing slaughter-houses and of places used for any of the purposes specified in schedule V has been removed.

MISCELLANEOUS.

Power has been taken to alter all the schedules (excepting I, VII and VIII) by rules with the approval of the Legislative Council as in the Local Boards Act instead of by regular legislative enactments.

A few additions have been made to the items in respect of which the Government may make rules under section 303 and the municipal council can make by-laws under section 305. Among the most important of the latter is one for training and licensing dhais or indigenous midwives.

A new section (369) has been added to the Act for the purpose of settling any dispute whether under the District Municipalities Act or any other Act that may arise between a municipal council and any cantonment or other local authority. The Local Government are given power to take cognizance of the dispute and decide it themselves or refer it for decision to arbitrators or joint committees.

Opportunity has been taken to incorporate a number of other changes. No special reference to them in this place is necessary. The amendments proposed explain themselves.

The modifications proposed in the schedules are mainly consequential excepting those relating to the rates of companies and profession tax which are referred to above under taxation, and those improving the procedure relating to assessments.

NOTES ON CLAUSES

Clause 2.—This change is necessitated by the introduction of the Reforms under which Local Self-Government is administered by a Minister.

Clause 3.—This is consequent on clause 2.

Clause 4.—Several foreign companies have successfully avoided the companies tax because of the defective definition. The present definition is mainly taken from the Indian Income-tax Act, 1922. The opportunity has been taken to include firms within the definition, and exclude co-operative societies from it.

Clause 5.—The present sub-section (5) of section 4 vests in a new municipality only the funds and property of the union board which it supersedes. Trouble has arisen in some places over the transfer of schools, medical buildings and roads vested in taluk and district boards to newly constituted municipalities.

Provision has also been made for the discharge of the liabilities, if any, of the local board in whose place the municipality is constituted.

Clause 6.—Instances have occurred in which ordinary elections could not be held in the months of August and September and doubts have been expressed as to the legality of holding elections after the end of September. To remove such doubts power has expressly been taken to direct or permit the holding of elections after the end of September.

Clause 7.—The provision for declaring the outgoing candidate as re-elected seems to be difficult to defend in principle; existing sub-section (2) of section 9, which gives the council the power to elect if the retiring councillor is unwilling to serve and the chairman the power to hold a fresh election in the constituency if the council fails to elect, is also difficult to justify. The clause has done away with these complications. It provides that when an election fails the electorate should immediately be given a fresh opportunity and if this second opportunity is also not availed of, the Local Government should step in and nominate a councillor.

Clause 8.—This is consequential on clause 6. The opportunity has been taken to improve the wording so as to remove doubts as to the interpretation of the phrase "save as otherwise expressly stated in the notification itself."

Clause 9.—This clause is intended to make the election of a vice-chairman compulsory and to prevent any merger of the offices of chairman and vice-chairman in one and the same person as well as any interregnum in the office of chairman. At present when the office of a chairman is vacant and there is no vice-chairman, or where there is a vice-chairman but he is incapacitated or is unable to attend to his duties, five councillors have to give reasonable notice to the other councillors, convene a meeting and elect a chairman. This necessarily involves delay and till a chairman is elected municipal work will be at a stand-still. The amendment will obviate this interregnum. Sub-clause (9) and the explanation thereunder are new and self-explanatory.

Clause 10.—This is also intended to prevent deadlocks in municipal administration where there is a chairman but he is absent from the station or is incapacitated from attending to his work and there is no vice-chairman or chairman-delegate.

It is also made clear that by 'absence' is meant absence from jurisdiction, an exception being made in the case of absence on municipal or other approved public business in the Presidency.

Clause 11.—This is a verbal omission supplied.

Clause 12.—At present a distinction is made between (i) committees appointed for the management and superintendence of institutions, and (ii) standing committees—and delegation of powers is provided only in respect of standing committees. This distinction is unnecessary and is being removed as in practice it interferes with smooth administration.

Clause 13.—While normally the proportion of outsiders on a committee should not exceed one-third of its strength, it might be desirable to exceed this proportion in special cases where the advice of experts would be useful. The sanction of Government is however a necessary safeguard. The restriction as to residence is being removed so that heads of departments or experts may sit on such committees.

Clause 14.—Sub-clause (*b*) is required for enabling chairmen to maintain order at meetings while sub-clauses (*c*) and (*d*) are necessary if committees are to do regular and systematic work and not merely exist in name.

Clause 15.—At present it is doubtful if a joint committee can be constituted for anything other than a *work*, for instance, for determining the sharing of the toll revenue. This doubt has now been removed and power has been reserved to the Local Government to compel the constitution of joint committees. Provision has been made for including outsiders in joint committees and for framing regulations for the constitution and procedure of such committees.

Clause 16.—Sub-clause (*a*) is consequential on clause 9. Sub-clause (*b*) is self-explanatory.

Clause 17.—There is no need for this section, as it is always open to the presiding officer to permit outsiders to address the Council.

Clause 18.—This will avoid the indefiniteness which now exists as to the date from which a resignation takes effect.

Clause 19.—The law as it stands at present does not cover cases of persons who were disqualified under section 50 or had actually ceased to hold office and yet took part in the proceedings of the Council. The amendment will meet such cases.

Clause 20.—This is self-explanatory.

Clause 21.—The power conferred by the existing law to remove a recalcitrant or obstructive chairman has been found to be inadequate. Hence the amendment.

Clause 22.—It is not possible to reconstitute a Council *immediately* after its dissolution, as the procedure connected with elections occupies some time. Provision has therefore been made for the appointment of councillors during the interregnum

Clause 23.—Power has been taken expressly to determine the number of members to be returned by each ward, in order to remove doubts as to whether this is implied or not in the power to divide the municipality into wards. Where the number of elective seats is altered or the number of wards, there is now no power to allocate the members to particular seats or to decide in which wards elections should be held to fill up existing or future vacancies.

Clause 24.—The opportunity has been taken to lay down that a person should have paid all the taxes due by him up to the close of the year preceding that in which the electoral roll is published, before his name can be included in the roll.

Clause 25.—Payment of dues is provided for in section 45. It is therefore unnecessary to provide for the same thing in section 46, especially as the use of the word 'for' in one case and 'in' in another introduces a needless complication.

Clause 26.—This is a repetition of what is contained in section 60 and has been omitted.

Clause 27.—The disqualification against women standing for election has been removed and power has been taken to decide as to who should be deemed to be a salaried officer of Government as questions often arise as to whether a public prosecutor, official receiver, etc., is or is not an official. In regard to the village officer, the section has been brought into line with the corresponding provision of the Madras Local Boards Act, 1920.

Clause 28—*Sub-clause* (*a*).—It is considered unnecessary to disqualify honorary magistrates from being elected or appointed as municipal councillors. The opportunity has been taken to prohibit a person who has already been elected or appointed a councillor from standing for election again to the same council in another ward. This is to avoid the inconvenience of a fresh election, which will become necessary if the person comes out successful in the election for the second ward.

Sub-clause (*b*).—This omits a needless repetition.

Clause 29—*Sub-clauses* (i) *and* (ii).—These are intended to bring the District Municipalities Act into line with the Local Boards Act.

Sub-clause (iii).—The procedure in regard to the reinstatement of councillors who absent themselves from the meetings of the council has been assimilated to that in the Madras Hindu Religious Endowments Act, 1923, and the initiative for such restoration is laid on the defaulting councillor.

Clause 30.—These sections are unnecessary in view of Chapter IX-A of the Indian Penal Code.

Clause 31.—This is to bring the District Municipalities Act into line with the Local Boards Act. Power has also been taken to exempt persons convicted of election offences, if necessary.

Clause 32.—This is self-explanatory.

Clause 33.—The procedure to be adopted in revising the number or the scale of pay of the staff to be employed by councils has been simplified and it has been made plain

that such proposals should be considered only on the initiative of the chairman.

Clause 34.—The absolute prohibition in section 71 (3) is unworkable in practice and it is therefore proposed to permit municipal engineers and health officers to undertake outside work with the sanction of the council where absolutely necessary.

Clause 35.—This provides for the appointment of a revenue officer in municipalities which have realized an income of a lakh of rupees. The revenue officer will be appointed by the Local Government who will exercise disciplinary control over him. He will thus be independent of the Council and the Chairman. He will exercise the statutory powers of the Chairman in regard to assessment and collection of taxes.

Clause 36.—This is consequential on clauses 33 and 35.

Clause 37.—*Sub-clause* (*a*) is consequential on clause 35.

Sub-clauses (*b*) *and* (*c*).—'Travelling allowances' has been added to the items in respect of which regulations may be framed by Councils.

Clauses 38 *and* 39.—These are consequential on clause 35.

Clause 40.—The rates of taxes once fixed should not be altered at least for one year; else there will be no finality.

Clause 41.—The liability to pilgrim tax is restricted to *outgoing* pilgrims only in accordance with the recommendation of the Railway Conference held in Simla in 1921. This will greatly facilitate the collection and adjustment of the tax as it will be levied only at or near the municipality instead of at several stations all over India involving complicated accounts and adjustment. It is also necessary to specify in section 79 which mentions the tax for the first time that the tax will be leviable on persons who leave the municipality or its neighbourhood by rail. The proviso is intended to restrict the utilization of the proceeds of the pilgrim tax on securing the health and comfort of pilgrims and on the improvement or development of the place of pilgrimage.

Clause 42.—The date from which a tax is to be levied or an enhanced rate is to take effect should be specified in the resolution of the council and should not be fixed afresh in the notification.

Clause 43.—This authorizes the levy of a scavenging tax. The present scavenging fee is difficult of realization in spite of the fact that it is supposed to be payable in advance. Hence the alteration of the 'fee' into 'tax'. The present alternative of taxing lands on their extent has been abolished and discretion is given to municipal councils to tax non-agricultural lands which are not appurtenant to houses on their capital value.

Clause 44.—*Sub-clause* (*a*) is necessary as at present the 10 per cent deduction for depreciation has to be allowed on both buildings and lands and is obviously unfair. The provision in regard to buildings not usually let has been made clearer.

Clauses 45 *and* 46.—The existing provisions in sections 83 and 84 have been more logically arranged and an exemption provision in regard to the scavenging tax has been inserted. The opportunity has been taken to extend to ancient monuments the benefit of exemption from property tax.

Clause 47.—If the property tax is treated as an annual tax payable in two instalments, doubts arise as to whether the rate can be raised in the second half-year. The amendment makes it clear that the tax is a half-yearly tax.

Clause 48.—This amendment like clause 43 separates buildings from lands for purposes of vacancy remission.

Clause 49.—Sections 89 and 90 have been redrafted on uniform principles. The redraft of the former section embodies the proviso in rule 15 of schedule IV in an amplified form.

Clause 50.—This is self-explanatory. Particulars as to rent, etc., are required and chairmen are empowered to call for them.

Clause 51.—The basis of the tax has been altered from paid-up capital to 'income' and each company will hereafter be assessed in a municipality on its income in that locality.

Clause 52.—Sub-section (1) of section 93 has been redrafted so as to make it clear that a person will be liable to profession tax in his place of business or place of residence, where the two happen to lie within the jurisdiction of different local authorities. Provision has also been made for the apportionment of the tax between the local authorities concerned and for the avoidance of double taxation.

The references to trade and money-lending have been omitted and income from houses or lands outside the municipality has been exempted from assessment. As profession tax can now be levied in rural areas also, the necessary provision for exemption has been included in sub-section (3). It has also been made plain that where a council levies no companies' tax all companies shall be liable to pay profession tax and that where both the taxes are levied only companies which are not assessed to the companies' tax shall be liable to the profession tax.

Clause 53.—Section 95 has been simplified so as to confine it to the issue of the notice, the portions of it relating to the conditions of liability to the companies or profession tax being embodied in sections 92 and 93 as amended.

Clauses 54 *and* 55.—Following sections 116 and 117 of the City Municipal Act, it is proposed to omit the words referring to letting out of carriages and animals for hire. It is also made clear that the tax is an half-yearly one.

Clause 56.—This provides for the issue of a notice for the payment of the tax on carriages and animals and is mainly taken from section 82 of the Act of 1884.

Clause 57.—This makes it clear that the tax on carts is a half-yearly tax.

Clause 58.—This brings the District Municipalities Act into line with the City Municipal Act, 1919.

Clause 59.—This is self-explanatory.

Clause 60.—Experience shows that where municipalities are contiguous there is often trouble over the establishment of toll-gates. It is also necessary to reserve power to Government to intervene either by the issue of general instructions or of orders in individual cases for regulating the number and location of toll-gates.

Clause 61.—The section has been re-drafted so as to avoid the defects pointed out by the Government of India. Provision has been made for the levy of pilgrim tax in respect of festivals like the Mahamakham at Kumbakonam and the Pushkaram at Bezwada which occur once in several years. In such cases the tax will be levied for limited periods on each occasion. Where, however, occasions for pilgrimage are more frequent the tax can be levied throughout the year. The words 'before each occasion' have been altered into 'in respect of each occasion'. According to the re-draft the sanction of the Government

of India will be obtained for the levy of the tax, and once the levy is sanctioned other details such as the occasion and the period for the levy will be determined by the local body in consultation with the railway administration concerned subject to the approval of the Local Government It has been made plain that the tax will be leviable on behalf of a municipality even though the place of pilgrimage may be some distance away from the municipality as special arrangements will have to be made for the health and comfort of the pilgrims *en route* to the place of pilgrimage situated outside the limits. The rates of the tax have been brought into the body of the Act and doubled as the tax is leviable only when the pilgrims leave. The sanction of the Government of India for the actual rates has been omitted and a special rate for intermediate class tickets has been introduced.

Clause 62.—While councils can now write off irrecoverable taxes or tolls they cannot so deal with other dues. Power is accordingly taken to councils to write off other dues, the sanction of Government being required as a safeguard.

Clause 63.—It has been found in practice that the submission of budgets in February does not permit of a thorough examination being made of all the budgets in time for orders to issue before the commencement of the financial year to which they relate. The amendments are intended to remove this defect.

Clause 64.—As the private scavenging tax is to be levied as part of the property tax and the provision of adequate scavenging arrangements is obligatory on the council these sections are inoperative.

Clause 65.—Provision has been made for levy of a contribution even if the place of pilgrimage is situated outside the municipal limits provided arrangements have to be made for pilgrims *en route*.

Clause 66.—This is to enable the poorer councils to entrust the maintenance of their roads to neighbouring local bodies if such an arrangement would be cheap and efficient.

Clause 67.—This follows section 160 of the Madras Local Boards Act.

Clause 68.—In the case of walls or fences bounding or abutting any public street, it is necessary to control their construction irrespective of their height.

Clause 69.—This is consequential on clause 83.

Clause 70.—This is to avoid the conflict of jurisdiction between municipal councils and local boards in regard to the area within three miles of municipal limits in the matter of licensing slaughter-houses, etc.

Clauses 71 *and* 72.—These are self-explanatory.

Clause 73.—Vide note on clause 70 *supra*.

Clause 74.—It is considered desirable to empower municipal councils to declare a place to be a market with the approval of the Local Government.

Clauses 75 *and* 76.—These follow sections 167 and 168 of the Madras Local Boards Act.

Clause 77.—This is mainly consequential on clause 74.

Clauses 78 *and* 80.—These follow sections 174, 179 and 180 of the Local Boards Act.

Clause 81.—This is to exclude public markets under the Local Boards Act, 1920, from the purview of section 289, and thus avoid a conflict of jurisdiction.

Clause 82.—This is self-explanatory.

Clause 83.—This is modelled on the provisions in regard to markets.

Clauses 84 *and* 85.—These are necessary to make the sections clear.

Clause 86.—Some additional powers for making rules have been taken, but these are all for purposes already referred to in the Act.

Clause 87.—At present some portions of the schedules can be amended by rules, while other portions are amendable only by legislation. The amendment follows section 201 of the Local Boards Act.

Clause 88.—This is consequential.

Clause 89.—The additional provisions are found in practice to be necessary.

Clause 90.—This is necessary to bring section 309 (2) into line with section 310 (2).

Clause 91.—In addition to fixing the rates of fees for licences it is necessary that councils should have power to fix the units for which fees should be charged.

Clause 92.—If Government notifications have to wait for their effect till they are published in the vernaculars in the district gazettes, there will be unnecessary delay.

Clause 93.—This is to apply the provisions of the Code of Criminal Procedure for the recovery of taxes in addition to the fine that may be levied on conviction for default of payment of municipal rates or dues.

Clause 94.—This follows the corresponding provision in the Madras Local Boards Act and the Madras Hindu Religious Endowments Act, 1923.

Clause 95.—Wider powers have been reserved to Government to settle disputes between local authorities either on a reference or *suo motu*. The decision may be made by Government or the question may be referred to an arbitrator, or board or to a joint committee.

Clause 96.—The main changes introduced relate to—

(i) restriction of retrospective effect to alterations in amendments,

(ii) the simplification of the rules relating to assessment of taxes and revision petitions,

(iii) the basis of assessment for, and the regrading of the scale of, the companies tax,

(iv) the regrading of the scales of profession tax.

Clause 97.—Sub-rule (3) of rule 20 is unnecessary, in its present form.

Clause 98.—This follows the table in the Local Boards Act.

Clause 99.—This is consequential on the inclusion of the scale of rates in the section itself.

Clause 100.—Provision has been made for appeals against assessments to companies tax.

Clause 101.—This is consequential on clause 55.

Clause 102.—This is partly consequential and partly to supply an obvious omission.

Clause 103.—Sub-clause (*a*) is consequential. Sub-clause (*b*) is self-explanatory.

Clause 104.—This is consequential.

Clause 105.—This is to facilitate the collection of the tax in addition to fine from defaulters.

Clause 106.—This merely enacts a portion of rule 36 as a separate rule.

Clauses 107 *and* 108.—These are to regularize municipal councils engaging in remunerative enterprises.

Clause 109.—This makes it clear that licence is required only in respect of places used for *burning* bricks.

Clauses 110 *and* 111.—These are consequential.

8th January 1926. P. RAMARAYANINGAR,

(By order of His Excellency the Governor)

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